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*ANNUAL REPORTS*

OF THE TOWN OF

**LITCHFIELD**

**New Hampshire**

**1992**

## EMERGENCY TELEPHONE NUMBERS

Ambulance .....	883-7707
Fire .....	883-7707
Police .....	424-4141

## BUSINESS TELEPHONE NUMBERS

Selectmen's Office .....	424-4046
Town Clerk & Tax Collector .....	424-4045
Police Chief .....	424-4047
Building Inspector .....	424-4592
Health Officer .....	424-4592
Library .....	424-4044
Planning Board .....	424-2131
Animal Control .....	424-4047
Road Agent .....	424-4592

## —OFFICE HOURS—

Selectmen's Office .....	Town Hall
8 a.m. to Noon and 1 p.m. to 5 p.m. Monday through Friday	
Town Clerk & Tax Collector .....	Town Hall
Every Weekday, 8:00 a.m. to 2:00 p.m.	
Every Monday Evening 6:00 to 8:00 p.m.	

## THE OFFICE WILL BE CLOSED EVERY ELECTION DAY

Building Inspector .....	Town Hall
Weekdays 9:00 a.m. to 1:00 p.m.	
Monday Evenings 7:00 to 9:00 p.m.	

### Library Hours:

Monday: 10-12, 2-8; Tuesday: 2-6; Wednesday: 10-12, 2-8;  
Thursday: 2-6; Friday: 2-6; Saturday: 10-2

No Saturday hours during the months of July and August. Closed Holidays

### Incinerator Facility Hours:

Sunday: 8 a.m. to Noon  
Wednesday: 3 p.m. to 7 p.m.; Saturday: 8 a.m. to 4 p.m.

## —PUBLIC MEETINGS—

Selectmen ..... Town Hall the 1st, 2nd, 3rd, and 4th Monday evenings at 6:00 p.m. during the months of September-May; and the 2nd and 4th Monday evenings during the months of June-August.

Planning Board ..... GMS - Library  
1st Tuesday of the month at 7:30 p.m.

Zoning Board of Adjustment ..... Town Hall  
2nd Wednesday of the month at 7:00 p.m.

Library Trustees ..... Library  
1st Monday of the month at 7:30 p.m.

Conservation Commission ..... Town Hall  
3rd Monday of the month at 7:30 p.m.



**Annual Reports**  
**OF THE TOWN OF**  
**LITCHFIELD**

**NEW HAMPSHIRE**

**YEAR ENDING DECEMBER 31, 1992**

**ALSO**

**ANNUAL REPORTS OF THE SCHOOL DISTRICT**

**YEAR ENDING JUNE 30, 1992**

**N. H. STATE LIBRARY**

**MAR 04 1993**

**CONCORD, N.H.**

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Nashua, N.H.

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## TOWN OFFICERS

Office	Office Holder	Term Expires
Selectmen	Ralph G. Boehm	resigned
	Thomas Levesque, chairman	1995
	Stephen Robinson	1993
	Cecil Williams	1994
Administrative Assistant	Cecile Durocher	
Moderator	Philip M. Reed	1994
Checklist Supervisors	Andrea L. Hamilton	1994
	Christine E. Lepine	1996
	Robert Redding	1998
	Maureen A. Huneke	1993
Town Clerk/Tax Collector	Police Department	1993
Sub Register	Dolores S. Kennedy	1993
Treasurer	Roland E. Bergeron	1993
Road Agent	M. Patricia Jewett	1995
Trustees, Town Trust Funds	Pauline Lynch	1994
	Rina Petit	1993
	Roland E. Bergeron	tenure
	Roland E. Bergeron	tenure
Health Officer	Christine Ferraro	1993
Building Inspector	M. Patricia Jewett	1993
Library Trustees	David Dominici	1995
	Christine Lepine	1994
	Margaret Shea	1995
	Claudia Danielson	
Librarian	Mark Ferguson	1993
Budget Committee	M. Patricia Jewett	1995
	Quentin Lewis	1994
	Scott Raswyck	1993
	William Spencer	1995
Zoning Board of Adjustment	Paul L. Belliveau	1994
	John T. Ciemiewicz	1995
	Robert W. Goczalk, chairman	1993
	Gregory Lepine	1993
	Kevin Lynch	1995
	Glenn McKibben, chairman	1993
Conservation Commission	Joan A. McKibben	1993
	Mark Brennan	1994
	Loren Jean	1994
	Lisa Bonneau	1995
Parks and Recreation	Nancy McKay	1993
	Mark Ferguson	1994
	Joan Fulton	1993
	Dennis Parker	1995
	Richard Lascelles	1994
	Michael Miekowski	1995

Planning Board	Richard J. L. Quinn, chairman	1994
	Joan McKibben	1995
	Brian St. Laurent	1993
	Loren Jean	1994
	Gary M. Garfield	1995
	Thomas W. Levesque, Selectmen's Rep	
	John G. Lazzaro	1994
Nashua Regional Planning Commission	M. Patricia Jewett	
	Loren Jean	1993
Police Department	David L. Roberts, Chief	tenure
	Gerard A. Millette Det/Sgt	tenure
Officers	Michael Houle	resigned
	Lance Myrdek	tenure
	Robert Dalton	resigned
	David Donnelly	tenure
	Todd Boucher	tenure
	Scott Tanner	resigned
	David Bianchi	1993
Specials	Robert D. Bennett	1993
	Frederick Williams	1993
	Nelson Breton	1993
	Ronald Fournier	1993
	Thomas Roy	1993
	Richard Ell	resigned
	Steve Harris	1993
	Fausto Hamdan	1993
Dog Officer	George Bailey	1993
Secretary/Dispatcher	Sharon A. Harding Reed	
Fire Department		
	Chief Brent Lemire	01
	Ass't Chief James Beetz	02
	Deputy Chief Brian Barton	03
	Company A	
	Lieut. Michael Croteau	05
	Bernard, Steven	FF1
	DeJoie, John	FF1
	Griffin, Matt	FF1 FR
	Kerns, Tim	CFF EMT-P
	LaPlante, Dennis	FF1 EMT
	Mayopoulos, Dave	FF1 FR
	Nile, Glen	FF1
	Shea, John	FF1
	Stanhope, Mike	CCF EMT
	Tacker, Scott	EMT
	Wentworth, Wayne	FF1 FR



## Company B

Capt. Thomas Schofield

04

Adams, Warren

FF1 FR

Carter, Mark

FF1 EMT

Dalton, Tom

CFF EMT

Emanuelson, Jeff

CFF EMT

Gannon, Ed

CFF EMT-P

Gilbert, Stan

Grenier, Leo

FF1 FR

Hogencamp, Dwayne

CFF EMT-P

Makarawicz, Keith

FF1

Nicoll, Doug

CFF EMT

Pinard, Norm

FF1

Tremblay, Eric

CFF EMT

Webber, Ken

FF1

# **TOWN WARRANT**

## **TOWN OF LITCHFIELD THE STATE OF NEW HAMPSHIRE**

### **THE POLLS WILL BE OPEN FROM 7:00 A.M. to 7:00 P.M.**

To the Inhabitants of the Town of Litchfield in the County of Hillsborough in said state, qualified to vote on Town Affairs:

**YOU ARE HEREBY NOTIFIED TO MEET AT THE GRIFFIN  
MEMORIAL SCHOOL IN SAID LITCHFIELD ON TUESDAY,  
MARCH 9, 1993 AT 7:00 A.M. TO ACT UPON THE FOLLOWING:**

**1. To elect by ballot the following Town Officers:**

One selectman - three-year term; one Town Clerk/Tax Collector - three year term; one Treasurer - three year term; one Road Agent - one year term; one Fire Chief - one year term; one Trustee of Town Trust Funds - three year term; two Library Trustees - three year terms; two Budget Committee members - three-year terms and one Budget Committee member - one year term.

**2. To vote by ballot on the following amendments to the Town Zoning Ordinances:**

**1. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Litchfield zoning ordinance as follows:**

amend Section 900 Public Capital Facilities Impact Fees to include impact fees for Municipal Facilities, Public Library and Public Recreation; to provide a process for establishing the Impact Fee Schedules which calls for annual review by the Planning Board and approval by the Selectmen; and to clarify that appeals of Planning Board impact fee decisions are to Hillsborough County Superior Court? (Vote by official ballot)

Yes\_\_\_\_ No\_\_\_\_

**2. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board of the Town of Litchfield zoning ordinance as follows:**

amend Section 980 School Capital Facilities Impact Fees to provide a process for establishing the Impact Fee Schedules which calls for annual review by the Planning Board and approval by the Selectmen; and to clarify that appeals of Planning Board impact fee decisions are to Hillsborough County Superior Court? (Vote by official ballot.)

Yes\_\_\_\_ No\_\_\_\_



3. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town of Litchfield zoning ordinance as follows:

amend the Residential District, Section 210.3 Uses Permitted by Special Exception to permit accessory dwelling units by special exception; and create a new section, Section 253 Accessory Dwelling Units, that establishes general requirements and procedures for the development of accessory dwelling units? (Vote by official ballot.)

Yes\_\_\_

No\_\_\_

4. Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town of Litchfield zoning ordinance as follows:

amend the Wetland Conservation District, Section 640.1 Wetlands Conservation District Boundaries, to include those surface waters specifically named?

(The named surface waters are as follows: Merrimack River, Darrah Pond, Rocky Hill Pond, Half Moon Pond, Perch Pond, Grassy Pond, Common Pond, Nesenkeag Brook, Chase Brook, Colby Brook, Watts Brook and Leach Brook.) (Vote by official ballot.)

Yes\_\_\_

No\_\_\_

5. Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town of Litchfield zoning ordinance as follows:

amend the Wetland Conservation District, Section 650.4 Special Exceptions, to include bridges and to delete Section 650.4 (c); and amend Section 650.5 Criteria for Granting a Special Exception to clarify existing criteria to establish additional criteria for granting a special exception? (Vote by official ballot.)

Yes\_\_\_

No\_\_\_

6. Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town of Litchfield zoning ordinance as follows:

delete Section 500 Floodplain Conservation District in its entirety and replace it with a new Section 500 Floodplain Conservation District to bring the section into compliance with the requirements of the National Flood Insurance Program? (Vote by official ballot.)

Yes\_\_\_

No\_\_\_

7. Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the Town of Litchfield zoning ordinance as follows:

delete Section 190.3 (a) definition of abutter and replace it with the definition of abutter contained in RSA 672:3? (Vote by official ballot.)

Yes\_\_\_

No\_\_\_

8. Are you in favor of the adoption of Amendment No. 8 as proposed by the Planning Board for the Town of Litchfield zoning ordinance as follows:

delete in their entirety Sections 260 RESTRICTIONS and 260.1 which prohibit multi-family housing in Litchfield?

(Even with this deletion, multi-family housing is still prohibited in Litchfield. Each zoning district specifically states that any use not listed as a permitted use is prohibited. No zoning district lists multi-family housing as a permitted use. (Vote by official ballot.)

Yes\_\_\_\_ No\_\_\_\_

9. Are you in favor of the adoption of Amendment No. 9 as proposed by the Planning Board for the Town of Litchfield zoning ordinance as follows:

amend the Sign Ordinance Section 140.04 (a) to clarify that only one sign is permitted per lot, and Sections 140.05 (1) and (e) to permit home occupation signs to be mounted above the mailbox? (Vote by official ballot.)

Yes\_\_\_\_ No\_\_\_\_

**YOU ARE HEREBY NOTIFIED TO MEET AT THE GRIFFIN MEMORIAL SCHOOL IN SAID LITCHFIELD ON FRIDAY, MARCH 19, 1993, AT 7:30 p.m. TO ACT UPON THE FOLLOWING ARTICLES.**

1. To see if the Town will vote to raise and appropriate the sum of \$104,841.00 for drainage improvement and resurfacing of Brook Road and for the resurfacing of Forest Lane and Courland Avenue. (Recommended by Budget Committee.)

2. To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for the acquisition of five (5) parcels of land required for the construction of the Albuquerque Avenue extension from the end of Meadowbrook Lane to Hillcrest Road. (Not Recommended by the Budget Committee.)

3. To see if the Town will vote to join the Southeastern New Hampshire Hazardous Materials Mutual Aid District in order to receive and to provide mutual aid in the event of hazardous materials incidents within the town of Litchfield and other member towns. That further, to see if the Town will vote to raise and appropriate the sum of \$3,500.00 for the purpose of paying dues to the Southeastern New Hampshire Hazardous Materials Mutual Aid District. (Recommended by Budget Committee.)

4. To see if the Town will vote to raise and appropriate the sum of \$15,000.00 to purchase and equip one new police cruiser. The specifications for and selection of said vehicle shall be determined by the Board of Selectment; and the purchase of said vehicle shall be by competitive bidding. (Recommended by Budget Committee.)

5. To see if the Town will vote to raise and appropriate the sum of \$9,000.00 to



purchase two Mobile Video Systems for the use of the police department. The specifications for and selection of Mobile Video Systems shall be determined by the Board of Selectmen; and the purchase of said equipment shall be by competitive bidding. (Not Recommended by Budget Committee.)

6. To see if the Town will vote to raise and appropriate the sum of \$35,817.00 to implement the Fact Finder's Report in the matter of the Town of Litchfield and the American Federation of State, County and Municipal Employees Local 3657 - Litchfield Police Department. The contract period is April 1, 1992 to April 1, 1994. (Not Recommended by the Board of Selectmen and the Budget committee.)

7. To see if the Town will vote to raise and appropriate the sum of \$37,000.00 for the survey and engineering design of the Albuquerque Avenue from Cranberry Lane to Route 3-A excluding the portion to be designed and constructed by the New Hampshire Department of Transportation and to authorize a setoff of \$37,000.00 against this appropriation by the use of highway block grant aid. (Recommended by Budget Committee.)

8. To see if the Town will authorize the Selectmen to borrow money in anticipation of Taxes.

9. To see if the Town will vote to amend the existing Town of Litchfield Ordinance pertaining to the operation of the Town of Litchfield Municipal Incinerator and Solid Waste Disposal Facility as follows:

Amend existing Sections IV and V by rewording and/or revising the following Subsections only to read as follows:

Section IV: Use of the Municipal Incinerator and Solid Waste Facility

The following rules are to be strictly followed and enforced. Failure to comply with any rules regarding the Municipal Incinerator and Solid Waste Facility may result in revocation of the Litchfield identification sticker and other penalties as provided in Section X.

A. All solid waste delivered to the Municipal Incinerator and Solid Waste Facility shall be separated and placed in the proper bins provided for glass, cans, newsprint, cardboard and burnable waste in accordance herewith.

B. Only the following items may be deposited in the Incinerator:

1. Household Refuse
2. Plastic
3. Waste Paper
4. Magazines
5. Clothing

C. All other material brought to the Municipal Incinerator and Solid Waste Facility and which is not specifically excluded herein, shall be separated into the following catagories to be deposited in designated containers or locations

at the facility and at the direction of the facility operator.

1. Glass: Glass must be separated from other refuse and deposited on appropriately marked tables at the Municipal Recycling Facility. Tables will be provided for brown, green, and clear glass.

Other glass related products and specifically such items such as china, ceramics, mirrors, safety glass, Pyrex dishes, drinking glasses, leaded glass and light bulbs shall be placed in a separate bin marked for these items.

2. Tires: Tires including automobile, motorcycle, and bicycle tires removed from the wheel or rim are to be deposited in the area specifically designated for tire disposal. Large truck tires, racing tires, and other specialty tires may be accepted only with prior approval of the Board of Selectmen.

4. Metal Refuse: Junk metals/objects shall be deposited in the rolloff container specifically designated for metal refuse. All non-metal material such as rubber, wood, some plastics, fabric and other contaminants must be removed from scrap metal. Metal refuse shall be placed in the designated containers and shall include, but are not limited to the following:

a. Light Iron (no wood attached). Sheet metal such as corrugated roofing, duct work, ferrous gutters, ferrous roof flashing, ferrous siding, metal shower stall, oil and coal heaters, and stove pipe.

Furniture such as barbecue grills, bread boxes, closet poles, curtain rods, file cabinets, ferrous bed frames, and head boards, ferrous mail boxes, free standing sheet metal fireplaces, hammock stands, metal chairs without plastic seats, non-aluminum lawn chairs, plant stands, steel shelving, TV tray tables and utility cabinets.

Toys and recreation items such as bicycles without tires; camping stoves without gas tank; child's wagon without tires; motorcycle frames without tires, engine and gas tank; slides; snowmobile frames without tread, engine and gas tank; swing set frames without concrete attached and tricycles without tires.

Tools such as jig saws, lawn mowers, riding mowers, snow blowers and tillers without engines, tires and gas tank; shovels without wood handles, table saws, tool boxes, wheelbarrows without wood handles and tires.

Miscellaneous items such as basement bulkheads, coat hangers and fence posts without concrete. Large items in this category must be broken down to a size that can readily be handled by facility staff.

b. White Goods/Appliances. See facility staff for placement of air conditioners, washing machines and dryers, dishwashers, fans, freezers, hot water tanks, irons, ovens, refrigerators, stoves and stove hoods, toasters, trash compactors and typewriters.

c. Contaminated Iron. Empty containers such as 55 gallon drums without lids, buckets, gas cans, oil tanks, paint cans, thinner/shellac cans and trash cans.



Closed containers such as acetylene tanks, propane tanks and cold water pressure tanks.

Car parts such as exhaust systems, gas tanks and mufflers must be drained of all oil and gas.

Wire such as box springs, cable fencing, mattress springs strapping and wire must be cut into 3' lengths or shorter, or bundled.

All oil filters must be placed in the designated container.

d. Aluminum (no wood attached). Cast aluminum engine blocks (such as lawn mower engines), clothes drying racks, gutters, house siding, lawn chairs without webbing, mail boxes, pots and pans, ducts from heating systems, screen frames, siding from mobile homes, ski poles, snow shovels, storm window/doors, television antennas, tent poles, tool sheds and truck caps without Fiberglas.

e. Cast Iron. Ax/sledge hammer heads, car axles, cast iron cookware, ferrous engine blocks, hibachi grills, radiators, sinks, tubs, and sewer pipes.

f. Heavy Unshreddable. Heavy pipe, storage tanks, (1/8" thick or more), structural steel (over 1/4" thick), wheel rims and brake drums.

Brass bed frames, fittings and pipes.

Copper pipes/fittings and vehicle radiators.

No item dropped in the metal container shall exceed five (5) feet in length due to baling requirements.

No item shall be disposed in a bulky form. Swing sets, for example shall be dismantled and cut up if sections are too long.

6. Delete the entire Subsection.

7. Delete Subsections e. and f. in their entirety.

8. Special Items: Special items such as car batteries will be accepted in accordance with the policy of the Board of Selectmen and placed at the direction of the Facility Staff. Flashlight - type batteries and cat litter must be placed in the designated containers.

#### Section V: Commercial, Industrial and Household Compactors:

Persons or industries using household compactors must separate all refuse, glass, metal, cans, newsprint, cardboard and other objects in accordance with the regulations promulgated herein before depositing any material in the Municipal Incinerator and Solid Waste Facility.

Compacted trash which fails to comply with the regulations herein shall not be accepted at the Municipal Incinerator and Solid Waste Facility.

10. To see if the Town will authorize the Selectmen to apply for, receive and expend federal or state grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the town may legally appropriate money; provided (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such times shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95b.

11. To see if the Town will authorize the Library Trustees to apply for, accept and expend without further action by the Town Meeting, money from the State, Federal or other Governmental Unit or private source which becomes available during the fiscal year, and to be used for purposes for which the town may legally appropriate money; provided (1) that such grants and other monies shall not require the expenditure of other town funds, and (2) it shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 202-A:4-c.

12. To see if the town will vote to amend the Town of Litchfield Ordinance for the Control and Containment of Hazardous Materials that was adopted at the March, 1988 annual town meeting as follows:

1. To amend Section 3 of said ordinance by adding the following definitions:

D. Cleanup - The management, control, containment, recovery, removal or neutralization of any released hazardous materials for the purposes of promoting or protecting public health and safety.

E. Responsible Party - Any individual, partnership, corporation, association, trust, or other entity partially or solely responsible for the release of any hazardous materials within the Town of Litchfield.

2. That further, to amend Section 9 Penalties, as follows:

A. By deleting the reference to a Civil fine of not more than Five Hundred (\$500.00) Dollars, and insert in lieu thereof the amount of "One Thousand (\$1,000.00) Dollars for each offense." That the remainder of said section shall continue in full force and effect.

13. To see if the Town will vote to adopt an ordinance to regulate and control the kindling, guarding, and safekeeping of fires in accordance with the provisions of RSA 31:39I(e) as follows:



## ORDINANCE

In accordance with the provisions of RSA 31:39I(e), the Town of Litchfield hereby adopts the following ordinance to provide for the control and regulation of the kindling, guarding and safekeeping of fires within the Town:

Section 1: No person, firm or corporation shall kindle or cause to be kindled any fire or shall burn or cause to be burned any material within the Town of Litchfield irrespective of whether the ground is covered with snow, without first obtaining a written permit from the Town Fire Chief or his designee.

Section 2: The Fire Chief or his designee may prohibit any and all outdoor fires and bonfires including but not limited to camp or cooking fires when atmospheric conditions or local circumstances make such fires hazardous.

Section 3: Nothing in this ordinance shall be deemed to prohibit the use of wood in inside fireplaces and stoves used for cooking, the use of wood in fireplaces for decorative fires or the use of wood in fireplaces or stoves designated for heating.

Section 4: The Fire Chief shall establish reasonable regulations from time to time which shall be submitted to the Board of Selectmen for their approval which will specify the time, place, the equipment that is required to control the fire, and the number of persons required to be in attendance at any time until the fire is completely extinguished.

Section 5: Any person, firm or corporation causing or kindling a fire without a permit, when a permit is required, and also any person by whose negligence or the negligence of his agents any fire shall be caused, is liable to the Town for all expenses incurred in attending or extinguishing such fire.

Section 6: Any person, firm or corporation violating any provision of this ordinance, shall be fined not more than \$1,000.00 or imprisoned one year, and a separate offense shall be deemed committed on each day during or on which a violation occurs or continues.

Section 7: The effective date of the Ordinance shall be May 1, 1993.

14. To see if the Town will vote to inform the U.S. Army Corps of Engineers that the preferred alignment for the Nashua-Hudson Circumferential Highway remain no further north than the Town's southern border with Hudson.

A more northerly alignment would fragment the Town and seriously threaten Litchfield's rural character by increasing noise levels, reducing air quality, and by creating unacceptable environmental consequences to water resources, private wells, wildlife habitat, and active prime farmland. (By Petition.)

15. To see if the Town will vote to instruct the U.S. Army Corps of Engineers to

prepare a thorough study of Transporation System Management (TSM) as an alternative to the construction of the \$185 million, four-lane, 12.5 mile Nashua-Hudson Circumferential Toll Highway.

The TSM Alternatives are preferred in an effort to maintain the rural atmosphere of the Town by implementing a wide range of measures aimed at increasing vehicle occupancy during peak periods, low cost engineered improvements to critical intersections on the existing road network, and a Nashua-Hudson-Merrimack-Litchfield regional bus system. (By Petition).

16. To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same, as set forth, posted herewith and to consider each item in whole or in part.

17. To hear reports of agents, committees and other officers therefore chosen and to transact any other business that may legally come before said meeting, including the reading of the minutes of the current or prior meeting.

Given under our hands and seal, this sixteenth day of February, in the year of our Lord nineteen hundred and ninety three.

Thomas W. Levesque, Sr.  
Cecil A. Williams  
Stephen N. Robinson

A true copy of Warrant-- Attest:

Thomas W. Levesque, Sr.  
Cecil A. Williams  
Stephen N. Robinson



## BUDGET COMMITTEE REPORT

The Town of Litchfield continues to grow at a steady pace, even though the New England economic climate continues to stagnate. Unfortunately, almost all of this growth is in the form of single family homes that send increasing numbers of children to our schools. There is no prospect in the foreseeable future for significant commercial or retail tax revenue that could offset the costs associated with the rapid growth of enrollment.

The 1993-1994 School Budget illustrates this expensive problem. For the upcoming school year, Litchfield will have approximately 65 more high school students attending Alvirne High School than just two years ago. This alone translates into approximately \$425,400.00, or about \$1.42 per thousand on our tax rate. We also expect about 15 more grammar school students, requiring an additional teacher in the lower grades. The School Board and our Administrators have done an admirable job in controlling operating costs, excluding increases for utilities, health insurance, and the like. Indeed, our cost per student is very competitive with similar sized systems in our area. For the above reasons, the Budget Committee essentially agrees with the School Board's recommendations and proposes a 6.3% increase in the School Budget.

In a determined effort to hold down the total tax rate, the Budget Committee has recommended an especially tight 1993 Town Budget that is only .5% more than the 1992 figure. This Budget will fund basic Town services, but contains little in the way of contingency funds should demand for Town services increase during the year. The Board of Selectmen are currently negotiating with our newly formed Police Union. There will probably be substantial increases in the Police Budget associated with the agreement on a contract.

For 1993 the voters will be presented with a variety of Warrant Articles that could substantially raise the bottom line. The voters will have to decide whether our paving program will continue with the improvement of the Forest Lane area. Other capital purchases including a second police car to update our fleet will be presented.

As the Town grows and the need for taxes increase, working on the budgets becomes more frustrating and time consuming. Nevertheless, we had another lively group this year and I want to thank them all for their hard work and a job well done.

Respectfully Submitted,

Scott Raswyck, Chairman  
Mark Ferguson, Vice Chairman  
Pat Jewett, Secretary

# BUDGET FOR THE TOWN OF LITCHFIELD, N.H.

PURPOSES OF APPROPRIATION (RSA 31:4)			W.A. No.	Actual Appropriations Prior Year	Actual Expenditures Prior Year	Selectmen's Budget Enacting Fiscal Year	Budget Committee Recommended Enacting Fiscal Year	Not Recommended
Acct.								
No. GENERAL GOVERNMENT:								
4130	Executive			38,587	38,850	41,263	41,238	25
4140	Elec., Reg., & Vital Stat.			42,230	41,566	39,312	39,356	
4150	Financial Administration			107,812	107,031	111,629	110,709	920
4153	Legal Expenses			50,800	59,244	53,500	51,000	2,500
4155	Personnel Administration			50,600	46,226	54,600	54,600	
4191	Planning and Zoning			44,964	43,971	42,510	42,273	237
4194	General Government Bldg.			19,838	22,631	22,935	20,020	2,915
4195	Cemeteries			1,800	1,800	1,400	1,200	200
4196	Insurance			92,900	87,236	95,600	95,600	
4199	Other General Government			10,000	16,406	10,000	10,000	
PUBLIC SAFETY:								
4210	Police			412,360	394,577	424,831	416,354	8,477
4215	Ambulance			12,000	11,583	12,000	12,000	
4220	Fire			171,486	185,125	190,805	180,876	9,929
4240	Building Inspection			40,385	40,216	42,395	42,212	183
4290	Emergency Management			1,850	1,831	500	500	
4210	Fact Finder's Report	6						35,817
4220	Mutual Aid District	3				3,500	3,500	
HIGHWAYS AND STREETS:								
4312	Highways and Streets			239,300	254,277	234,050	222,145	11,905
4316	Street Lighting			4,000	4,807	4,000	5,100	
4311	Administration			2,092	1,877	2,008	1,998	10

PURPOSES OF APPROPRIATION (RSA 31:4)		W.A. No.	Actual Appropriations Prior Year	Actual Expenditures Prior Year	Selectmen's Budget Ensuing Fiscal Year	Budget Committee Recommended Ensuing Fiscal Year	Not Recommended
<b>SANITATION:</b>							
4324	Solid Waste Disposal		148,075	129,619	145,550	155,479	
4321	Administration		17,870	16,539	16,870	16,865	5
<b>HEALTH:</b>							
4414	Pest Control		6,526	7,078	6,526	6,526	
4415	Health Agencies and Hospitals		5,500	5,500	5,500	5,500	
4411	Health Administration		4,248	2,197	3,278	3,024	254
<b>WELFARE:</b>							
4445	Vendor Payments		20,000	14,606	14,100	14,100	
<b>CULTURE &amp; RECREATION:</b>							
4520	Parks and Recreation		28,110	21,586	35,575	31,575	4,000
4550	Library		37,473	36,452	40,778	40,673	105
4583	Patriotic Purposes		500	535	500	500	
<b>CONSERVATION:</b>							
4611	Administration		933	933	786	891	
<b>CAPITAL OUTLAY:</b>							
4312	Road Construction	1	130,000	131,488	104,841	104,841	
4312	Road Survey	2	36,000	36,000	10,000		10,000
4210	Cruiser Purchase	4			15,000	15,000	
4210	Camera Purchase	5			9,000		9,000
4312	Road Design	7			37,000	37,000	
<b>OPERATING TRANSFERS:</b>							
4915	To Capital Reserve Funds:		25,000	25,000			
	Municipal Complex			1,786,787	1,832,142	1,782,655	96,482
<b>TOTAL APPROPRIATIONS</b>			1,803,239	1,786,787	1,832,142	1,782,655	96,482



SOURCES OF REVENUE					Actual Revenues Prior Year	Selectmen's Budget Ensuing Fiscal Year	Estimated Revenues Ensuing Fiscal Year
Acct.	No.						
	<b>TAXES:</b>						
	3185	Yield Taxes		547	547	500	500
	3186	Payment in Lieu of Taxes - Fish Hatchery		437	437	450	450
	3190	Int. & Pen. on Delinquent Taxes		110,000	122,240	125,000	125,000
	<b>LICENSES, PERMITS &amp; FEES:</b>						
	3220	Motor Vehicle Permit Fees		335,000	347,617	350,000	350,000
	3290	Other Licenses, Permits & Fees		55,000	72,681	70,000	70,000
	<b>FROM FEDERAL GOVERNMENT:</b>						
		Federal Disaster Relief			3,518		
	<b>FROM STATE:</b>						
	3351	Shared Revenue		58,704	58,704	60,000	60,000
	3353	Highway Block Grant		79,432	79,432	92,857	92,857
	3356	State & Fed. Forest Land Reimb.		538	538	550	550
	3359	Other — Grants & Gas Refund		21,000	3,290	30,000	30,000
	<b>CHARGES FOR SERVICES:</b>						
	3401	Income from Departments		40,000	32,074	30,000	30,000
	<b>MISCELLANEOUS REVENUES:</b>						
	3501	Sale of Municipal Property		1,700	12,555	1,500	1,500
	3502	Interest on Investments		23,000	26,239	25,000	25,000
	3509	Other		2,000	5,209	5,000	5,000
	<b>OTHER FINANCING SOURCES:</b>						
		Fund Balance:		170,000	170,000	200,000	200,000
		<b>TOTAL REVENUES AND CREDITS</b>		897,358	935,081	990,857	990,857
Total Appropriations							
Less: Amount of Estimated Revenues, Exclusive of Taxes							
Amount of Taxes to be Raised (Exclusive of School and County Taxes)							
							1,782,655
							990,857
							791,798

**TOWN CLERK  
END OF YEAR REPORT  
December 31, 1992**

Motor Vehicle Registrations	\$347,617.00
Motor Vehicle Titles	1,936.00
Dog Licenses	3,177.00
Dog Fines & Penalties	1,324.00
UCC Filings	1,261.00
UCC Searches	148.00
UCC Releases	210.00
Marriage Licenses	1,280.00
Candidate Filing Fees	32.00
Certified Copies	165.00
Pole Permit	10.00
Zoning/Subdivision Manuals	25.00
Photocopies	77.75
Returned Check Fees	321.00
Hawkers Permits	100.00
Duplicate Dog Tags	2.00
Incorporation Papers	10.00
Geneological Searches	20.00
Postage	3.01
Landfill Stickers	10.00
	<hr/>
	\$357,728.76

A true record of all Town Clerk receipts, to the best of my knowledge,  
attest:

Maureen A. Huneke  
Town Clerk  
December 31, 1992

## 1992 RESIDENT POPULATION

New Hampshire State Planning Office Census

5,626

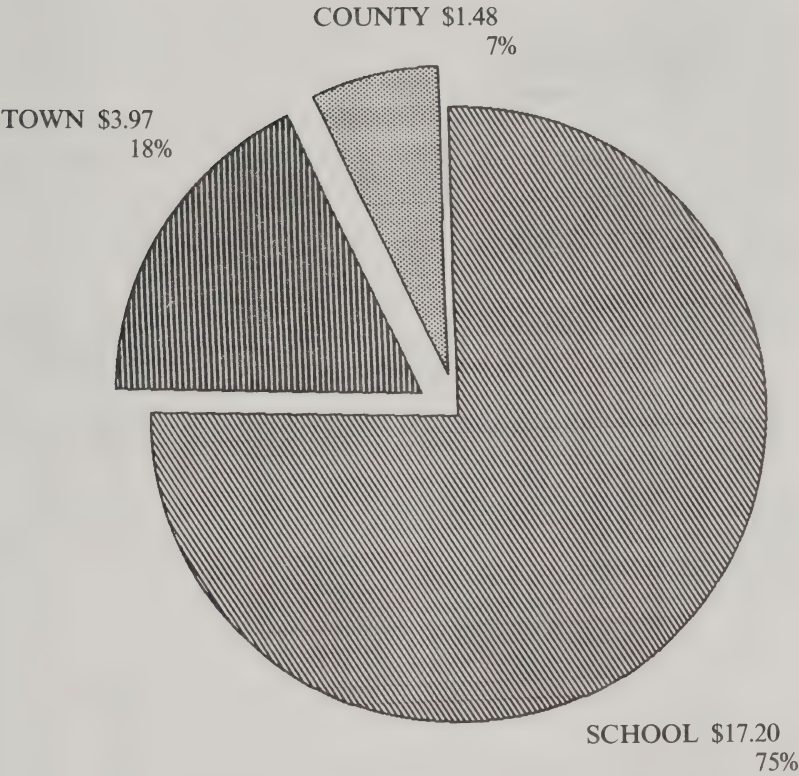
### SUMMARY INVENTORY

Residential Land	\$107,905,988	
Commercial Land	17,006,786	
Current Land Use Values	<u>554,880</u>	\$125,467,654
Residential Buildings	\$160,399,860	
Manufactured Housing	4,828,600	
Commercial Buildings	<u>9,661,200</u>	174,889,660
Electric Utilities	\$ 3,127,600	
Gas Utility	12,600	
Water Utility	<u>6,391,500</u>	<u>9,531,700</u>
Gross Taxable Valuation		\$309,889,014
Less:		
Blind Exemptions	\$ 30,000	
Elderly Exemptions	130,000	
Physically Handicapped Exemptions	<u>200</u>	<u>- 160,200</u>
Net Taxable Valuation		\$309,728,814
Gross Property Taxes (Rounded)		\$7,015,409.00
Less War Service Exemptions		<u>- 32,300.00</u>
Property Tax Commitments		\$6,983,109.00
1st Issue		\$3,321,054.00
2nd Issue		<u>3,662,055.00</u>
		\$6,983,109.00
Total Tax Exempt & Non-Taxable Property		\$14,357,800



**TOWN OF LITCHFIELD**

**1992 TAX RATE**



**1992 TAX RATE**

SCHOOL	\$17.20
TOWN	3.97
COUNTY	1.48
	<hr/>
	\$22.65

**TAX COLLECTOR  
END OF YEAR REPORT  
December 31, 1992**

1991 Property Taxes	\$ 919,833.75
1992 Property Taxes	6,280,166.86
Yield Taxes	3,608.54
Redemption Principal	373,631.59
1991 Property Tax Interest	39,402.15
1992 Property Tax Interest	6,713.87
Yield Tax Interest	939.10
Redemption Interest	62,046.11
Before Lien Costs	6,454.08
Redemption Costs	6,684.97
Overpayments to Collector	7,718.74
Photocopies	.25
Duplicate Tax Bills	376.00
Returned Check Charges	108.00
	<hr/>
	\$7,707,684.01

A true record of all Tax Collector receipts, to the best of my knowledge, attest.

Maureen A. Huneke  
Tax Collector  
December 31, 1992

# **TAX COLLECTOR REPORT**

**DECEMBER 31, 1992**

**1992**

**1990**

**Totals**

## **—DEBIT—**

### **Uncollected Taxes - January 1, 1992**

Property Taxes

Yield Taxes

Land use change taxes

925,488.79

3,061.40

0.00

925,488.79

3,061.40

0.00

### **Taxes Committed to Collector:**

Property Taxes

Yield Taxes

Land use change taxes

6,983,109.00

547.14

6,983,109.00

547.14

### **Added Taxes:**

Property Taxes

Yield Taxes

Land use change taxes

0.00

0.00

### **Overpayments**

Property Taxes

Yield Taxes

Land use change taxes

350.57

8,726.67

0.00

0.00

9,077.24

0.00

### **Interest on Delinquent Taxes**

6,717.47

45,856.23

935.50

53,509.20

6,999,100.28

971,695.59

3,996.59

7,974,792.77



**—CREDIT—**

**Remittances to Treasurer:**

Property Taxes	6,278,808.36	919,833.75	3,061.40	7,198,642.11
Yield Taxes	547.14			3,608.54
Land use change taxes				0.00
Interest and Penalties	6,717.47	45,856.23	935.50	53,509.20
Overpayments	8,726.67	350.57		9,077.24

**Abateements:**

Property Taxes	36.00	944.46		980.46
Yield Taxes				0.00
Land use change taxes				

**Deeded to Town**

	4,718.00			4,718.00
--	----------	--	--	----------

**Uncollected Taxes - December 31, 1992**

Property Taxes	704,264.64			704,264.64
Yield Taxes				0.00
Land use change taxes				

**Less: Excess CR**

	(7.42)			(7.42)
	<u>971,695.59</u>		<u>3,996.90</u>	<u>7,974,792.77</u>

**TAX COLLECTOR REPORT**  
**DECEMBER 31, 1992**

**—DEBITS—**

Unredeemed Taxes December 31, 1991  
Taxes Lien of 1992  
Interest Collected After Sale  
Redemption Costs

	1991	1990	Prior	Totals
	400,059.33	227,532.02	55,672.43	283,204.45
	12,921.64	34,681.30	17,044.87	400,059.33
	3,313.73	2,731.24	820.00	64,647.81
	<u>416,294.70</u>	<u>264,944.56</u>	<u>73,537.30</u>	<u>6,864.97</u>
				<u>754,776.56</u>

**—CREDITS—**

**Remittances to Treasurer:**

Redemptions  
Interest and costs after sale

Abatements

Deeded to Town

Unredeemed Taxes December 31, 1992

EXCESS

	177,842.70	139,864.56	53,142.63	370,849.89
	16,235.37	37,412.54	17,864.87	71,512.78
		624.68		624.68
		1,179.08	2,324.09	3,503.17
	221,990.24	85,963.70	271.96	308,225.90
	226.39	(100.00)	(66.25)	60.14
	<u>416,294.70</u>	<u>264,944.56</u>	<u>73,537.30</u>	<u>754,776.56</u>

**TREASURER'S REPORT  
DECEMBER 31, 1992**

**RECEIPTS**

Balance on Hand, January 1, 1992		\$ 31,939.39
Received from		
Maureen Huneke, Town Clerk	\$ 357,728.76	
Maureen Huneke, Tax Collector	7,707,684.05	
Received from Selectmen's Office	321,317.41	
Received from Building Department	47,361.44	
Received from Bank of NH		
Repurchase Agreements	10,801,000.00	
Interest	1,653.44	
Received from Bank of NH		
Interest from Cash Management Account	24,585.51	
Received from Escrow Accounts at Bank of NH		
W. Charpentier - Anna Lane	66.00	
Brandy Circle	344.70	
Continental Paving	1,240.00	
Crowell Estates	1,079.30	
Cummings Farm	4,911.08	
Forest Hills II	797.30	
Forest Hills III	968.04	
Forest Hills V	1,156.74	
Larchmount I	870.23	
Larchmount II	2,030.60	
Larchmount III	421.20	
Morgan Estates II	285.40	
Naticook Landing	1,469.80	
Roberts Road	66.00	
Sawmill Brook Development	5,088.61	
Tabernacle Church	1,629.00	
Yun Chan Han	447.75	
Walter Ducharme	320.00	
Evergreen Circle	527.70	
Michael & Diane LoRe	247.00	
Industrial Development	5,471.38	
Nicholas & Pearl Mitchell	237.50	
Etchstone Properties	568.50	
Ashwood Homes	1,520.93	
Received from Escrow Account at New Dartmouth Bank		
Bouyea-Fassets	311.25	
		19,293,406.62
		<u>\$19,325,346.01</u>

Dolores S. Kennedy  
Town Treasurer



**TOWN OF LITCHFIELD  
SUMMARY OF TOWN BANK ACCOUNTS  
DECEMBER 31, 1992**

**Bank of New Hampshire**

Checking Account	\$ 358,586.70
Investments (Repurchase Agreements)	2,262,000.00
Escrow Accounts:	
Briarwood - Hudson Water Company	1,055.15
Continental Paving	1,550.23
Continental Paving - Brandy Circle	1,798.10
Crowell Estates - Sawmill Brook	2,651.36
Cummings Farm - Konis Corp.	1,793.22
Cummings Farm Recreational Fees	11,133.99
H. E. Ducharme	916.36
Etchstone Properties, Inc.	148.31
Evergreen Circle	1,637.02
Evergreen Circle - Homes By Paradise	1,205.43
Forest Hill - Phase V	1,740.66
Hawkview Associates - Phase I	1,932.44
Hawkview Associates - Phase II	1,624.54
Hawkview Associates - Phase III	1,773.04
Hawkview Associates - Phase IV	1,604.18
Florence Leary - Excavation Fund	2,310.97
Leyfield Associates - Locke Mill	3,441.51
Litchfield - Griffin I	2,287.00
Litchfield - Griffin II	1,664.86
Litchfield - Griffin III	1,955.70
D. Lombardi	1,571.76
Mehlhorn Construction	133.89
Pearl & Nicholas Mitchell	269.16
Morgan Estates - Phase I	165.08
Morgan Estates - Phase II	1,912.32
Naticook Landing Golf Course	1,129.35
Naticook Landing Farm Land	4,044.65
Nesenkeag - Chase Estates	1,942.13
Pilgrim Estates - Phase I	557.85
Pilgrim Estates - Phase II	1,342.84
Pinecrest Offsite Improvement	11,586.15
Pinecrest Offsite Improvement - Larchmount IV	1,524.50
Roberts Road - George Colby	1,959.70
Sawmill Brook Development Corp.	6,617.87
Taofila Estates - K. Blanchard	1,065.21
Town of Litchfield Special Funds	12,259.75
Wren Street	1,794.76
Wren Street East	30,349.05
Yun Chan Han	835.88

Dolores S. Kennedy  
Town Treasurer

**TOWN OF LITCHFIELD  
SUMMARY OF YEARLY TOTALS  
1992**

Balance - January 1, 1992	\$ 31,939.39
Deposits	<u>19,293,406.62</u>
	19,325,346.01
NSF Checks Not Redeposited	<u>885.43</u>
	19,324,460.58
Expenditures	<u>7,618,363.23</u>
	11,706,097.35
Stale Dated Checks and Credit Memos	<u>2,073.52</u>
	11,708,170.87
Investments	<u>11,773,000.00</u>
Cash on Hand, December 31, 1992	(64,829.13)
Outstanding Checks	<u>423,415.83</u>
Ending Balance - December 31, 1992	<u><u>\$ 358,586.70</u></u>

Dolores S. Kennedy  
Town Treasurer

**TOWN OF LITCHFIELD  
SUMMARY OF TOWN BANK ACCOUNTS  
DECEMBER 31, 1992**

**New Dartmouth Bank**

**Escrow Accounts:**

Stanley Alukonis Brickyard Road Bond	\$21,085.03
Stanley Alukonis Road Bond	72,037.62
Bouyea-Fassetts	700.54
Conservation Fund	32,349.47
Crowell Estates	59,343.73
Florence Leary Restoration Bond	11,094.63

**School Impact Fees:**

Edward Dalton	1,279.21
Ashwood Co. - 1 Talent Road	1,063.24
Etchstone Properties - 9 Masquah Drive	978.96
Ashwood Co. - Lot 16, Leary Drive	1,019.74
Etchstone Properties - 77 Pinecrest Road	1,879.93
H. J. Stabile	1,196.32
Ashwood Co. - Lot 8, Goffe Drive	1,063.39

**Road Impact Fees South:**

Edward Dalton	495.05
Ashwood Co. - 1 Talent Road	495.04
Etchstone Properties - 9 Masquah Drive	493.84
Ashwood Co. - Lot 16, Leary Drive	493.82
Etchstone Properties - 77 Pinecrest Road	976.81
Ashwood Co. - Lot 8, Goffe Drive	488.39

**Road Impact Fees North:**

H. J. Stabile	492.05
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**NFS Savings Bank**

Escrow Account for George Colby - April Drive	43,344.86
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**First NH Bank**

Escrow Account for George Colby - Maintenance Bond	80,300.00**
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Dolores S. Kennedy  
Town Treasurer

**\*\*Was not in receipt of interest figure in time for publishing of summary**



**FINANCIAL REPORT**  
**Town of Litchfield, N.H.**

**GENERAL FUND**  
**January 1, 1992 to December 31, 1992**

**A. REVENUES - Modified Accrual**

**Revenue from taxes**

Property taxes	\$6,983,109	
Yield taxes	547	
Payments in lieu of taxes	437	
Interest & penalties on delinquent taxes	125,022	
<b>TOTAL</b>		7,109,115

Motor vehicle permit fees	347,617	
Building permits	44,820	
Other licenses, permits, and fees	28,445	
<b>TOTAL</b>		420,882

**Revenue from the federal government**

Federal Emergency Management	3,518	
<b>TOTAL</b>		3,518

**Revenue from the State of New Hampshire**

Shared revenue block grant	169,181	
Highway block grant	79,432	
State and federal forest land reimbursement	538	
Gas refund	2,726	
Disaster relief	564	
<b>TOTAL</b>		252,441

**Revenue from other governments**

Income from departments	2,730	
Other charges - Recreation	18,921	
<b>TOTAL</b>		21,651

**Revenue from miscellaneous sources**

Sale of municipal property	13,735	
Interest on investments	26,324	
Rents of property	1,125	
Fines and forfeits	2,264	
Insurance dividends and reimbursements	4,006	
Other miscellaneous sources not otherwise classified	6,586	
<b>TOTAL</b>		54,040

**Other financial sources**

Other long-term financial sources - Lease	13,737	
<b>TOTAL</b>		13,737

<b>TOTAL REVENUES FROM ALL SOURCES</b>	<b>\$7,875,384</b>
<b>FUND BALANCE (Beginning of year)</b>	<b>354,132</b>
<b>GRAND TOTAL</b>	<b>\$8,229,516</b>

# FINANCIAL REPORT

## GENERAL FUND - Modified Accrual (Continued)

	Total expenditure	Equipment and land purchases	Construction
<b>B. EXPENDITURES - Modified Accrual</b>			
<b>General government</b>			
Executive	\$ 38,850	\$	\$
Election, registration and vital statistics	5,332		
Financial administration	143,182		
Legal expense	59,244		
Personnel administration	46,226		
Planning and zoning	41,691		
General government building	21,384		
Cemeteries	1,800		
Insurance not otherwise allocated	87,236		
Other general government	15,438		
<b>TOTAL</b>	<b>\$ 460,383</b>	<b>\$</b>	<b>\$</b>
<b>Public safety</b>			
Police	\$ 375,077	\$	\$
Ambulance	6,181		
Fire	185,125	13,737	
Building inspection	40,216		
Emergency management	1,831		
<b>TOTAL</b>	<b>\$ 608,430</b>	<b>\$ 13,737</b>	<b>\$</b>

<b>Highways and streets</b>		
Administration	\$ 1,877	\$
Highways and streets	250,542	\$ 148,914
Street lighting	4,807	
<b>TOTAL</b>	<b>\$ 257,226</b>	<b>\$ 148,914</b>
<b>Sanitation</b>		
Administration	\$ 16,539	\$
Solid waste disposal	129,650	
<b>TOTAL</b>	<b>\$ 146,189</b>	<b>\$</b>
<b>Health</b>		
Administration	\$ 2,225	\$
Pest control	7,078	
Health agencies and hospitals	5,500	
<b>TOTAL</b>	<b>\$ 14,803</b>	<b>\$</b>
<b>Welfare</b>		
Direct assistance	\$ 14,606	\$
<b>TOTAL</b>	<b>\$ 14,606</b>	<b>\$</b>
<b>Culture and recreation</b>		
Parks and recreation	\$ 21,586	\$
Library	36,452	
Patriotic purposes	535	
<b>TOTAL</b>	<b>\$ 58,573</b>	<b>\$</b>
<b>Conservation</b>		
Other conservation	\$ 933	\$
<b>TOTAL</b>	<b>\$ 933</b>	<b>\$</b>



<b>Payments to other governments</b>			
Taxes paid to county	\$ 462,770	\$	\$
Taxes paid to school districts	5,413,198		
Payments to other governments	1,227		
<b>TOTAL</b>	<u>\$5,877,195</u>	<u>\$</u>	<u>\$</u>
<b>TOTAL EXPENDITURES</b>	<u>\$7,438,338</u>	<u>\$</u>	<u>\$ 148,914</u>
<b>FUND BALANCE (End of year)</b>	628,527		
<b>GRAND TOTAL</b>	<u><u>\$8,066,865</u></u>	<u><u>\$</u></u>	<u><u>\$ 148,914</u></u>

## RECONCILIATION OF SCHOOL DISTRICT LIABILITY

School district liability at the beginning of the municipality's year	\$2,153,246
ADD: School district assessment for their current year	<u>5,413,198</u>
<b>TOTAL LIABILITY WITHIN CURRENT YEAR</b>	<u>\$7,566,444</u>
SUBTRACT: Payments made to school district within the municipality's year	<u>(5,038,246)</u>
School district liability at the end of the municipality's year	\$2,528,198

**GENERAL FUND BALANCE SHEET**  
**As of December 31, 1992**

	Beginning of year	End of year
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and equivalents	\$1,324,562	\$2,199,878
Taxes receivable	928,550	704,265
Tax liens receivable	283,204	308,226
<b>TOTAL ASSETS</b>	<u>\$2,536,316</u>	<u>\$3,212,369</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>Current liabilities</b>		
Warrants and accounts payable/		
Accrued Expenses	\$ 28,938	\$ 55,644
Due to school districts	2,153,246	2,528,198
<b>TOTAL LIABILITIES</b>	<u>\$2,182,184</u>	<u>\$2,583,842</u>
<b>Fund equity</b>		
Reserve for special purposes/		
Carryforward Appropriation	\$ 115,533	\$ 286,715
Unreserved fund balance	238,599	341,812
<b>TOTAL FUND EQUITY</b>	<u>\$ 354,132</u>	<u>\$ 628,527</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u><u>\$2,536,316</u></u>	<u><u>\$3,212,369</u></u>

GENERAL FUND

AMORTIZATION OF LONG-TERM DEBT  
As of December 31, 1992

Description of general obligation bonds	Purpose	Annual installment	Interest rate	Date of last payment	Bonds o/s at beginning of year	Bonds		
						issued this year	retired this year	Bonds o/s at end of year
Computer	Computer	\$ 2,219	17%	3/1/96	\$ 6,467	\$	\$ 1,193	\$ 5,274
Motorola	Radio Equipment	8,686	8.84%	5/1/93	15,314		7,333	7,981
Municipal								
Services Group	Fire Truck	42,619	7.24%	3/15/95	144,583		32,449	112,134
GMAC	Vehicle	3,372	8.55%	5/1/94	8,603		2,636	5,967
Ford Motor Credit	Tractor	7,485	7.5%	5/1/92	7,485		7,485	0
Ford Motor Credit	Vehicle	3,825	7.7%	6/3/95	0	13,737	3,825	9,912
TOTAL					<u>\$182,452</u>	<u>\$ 13,737</u>	<u>\$ 54,921</u>	<u>\$141,268</u>

PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE  
ALL GENERAL OBLIGATION

Debt as of December 31, 1992 for the Ensuing Five Years

	Principal	Interest	Total
12/31/93	\$ 50,119	\$ 10,900	\$ 61,019
12/31/94	45,402	6,929	52,331
12/31/95	45,567	3,394	48,961
12/31/96	180	2	182
12/31/97	0	0	0
SUBTOTAL	<u>\$141,268</u>	<u>\$ 21,225</u>	<u>\$162,493</u>
TOTAL	<u>\$141,268</u>	<u>\$ 21,225</u>	<u>\$162,493</u>

**SUMMARY OF REVENUES AND EXPENDITURES  
FOR ALL OTHER FUNDS**

**January 1, 1992 to December 31, 1992**

**REVENUE (By Source)**

Revenue from licenses, permits, and fees	\$ 12,416
Library Fines	1,946
Revenue from miscellaneous sources	
Interest on investments	<u>1,643</u>

**TOTAL REVENUE AND  
OTHER SOURCES**

\$ 16,005

**EXPENDITURES (By Functions)**

Culture and recreation	\$ 1,024
Economic development	<u>5,471</u>

**TOTAL EXPENDITURES**

\$ 6,495

**BALANCE SHEET FOR SUMMARY  
OF ALL OTHER FUNDS**

**As of December 31, 1992**

**ASSETS**

Cash and equivalents	<u>\$ 61,592</u>
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**TOTAL ASSETS**

\$ 61,592

**LIABILITIES AND FUND EQUITY**

**Fund Equity/Capital**

Unreserved fund balance	<u>\$ 61,592</u>
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**TOTAL LIABILITIES AND**

**FUND EQUITY**

\$ 61,592

**REVENUE**

Parks and recreation

\$ 18,921



**COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES**  
**FISCAL YEAR ENDING DECEMBER 31, 1992**

Title of Appropriation	Appropriations	Expenditures	Unexpended Balances	Deficits
Executive	\$ 38,587.00	\$ 38,849.56	\$	\$ 262.56
Selectmen's Office	64,623.00	65,503.68		880.68
Town Clerk-Tax Collector Office	74,849.00	72,468.96	2,380.04	
Town Treasurer & Town Trustees	5,270.00	4,974.00	296.00	
Budget Committee	495.00	319.21	175.79	
Election & Registration	4,805.00	5,332.09		527.09
Cemeteries	1,800.00	1,800.00		
General Government Buildings	19,838.00	22,631.15		2,793.15
Municipal complex Capital Reserve - Art. 2	25,000.00	25,000.00		
Planning Board	43,854.00	43,179.83	674.17	
Zoning Board of Adjustment	1,110.00	791.63	318.37	
Legal Expenses	50,800.00	59,244.32		8,444.32
Contingency Fund	10,000.00	16,405.78		6,405.78
Police Department	370,721.00	361,718.53	9,002.47	
Special Duty	6,000.00	2,055.00	3,945.00	
Drug Grant	19,500.00	19,500.00		
Patrolman Hire - Art. 5	16,139.00	11,303.15	4,835.85	
Fire Department	171,486.00	185,125.09		13,639.09
Emergency Management	1,850.00	1,831.00	19.00	
Building Inspection	40,385.00	40,215.73	169.27	
Highway Administration	2,092.00	1,876.72	215.28	
Highways and Streets	239,300.00	254,276.68		14,976.68
Bixby/Woodburn Road Construction - Art. 1	130,000.00	131,487.90		1,487.90

Title of Appropriation	Appropriations	Expenditures	Unexpended Balances	Deficits
Albuquerque Ave. Extension Survey - Art. 4	36,000.00	36,000.00		
Street Lighting	4,000.00	4,806.93		806.93
Sanitation Administration	**17,870.00	16,538.98	1,331.02	
Solid Waste Disposal	*148,075.00	129,619.19	18,455.81	
Health Administration	4,248.00	2,197.22	2,050.78	
Pest Control	6,526.00	7,077.92		551.92
Health Agencies	5,500.00	5,500.00		
Vendor Payments - Welfare	20,000.00	14,606.25	5,393.75	
Library	37,473.00	36,451.80	1,021.20	
Parks and Recreation	28,110.00	21,586.19	6,523.81	
Patriotic Purposes	500.00	535.00		35.00
Conservation	933.00	933.00		
Personnel Administration	50,600.00	46,225.76	4,374.24	
Insurance	92,900.00	87,235.53	5,664.47	
Ambulance Service	12,000.00	11,582.72	417.28	
TOTALS	\$1,803,239.00	\$1,786,786.50	\$ 67,263.60	\$ 50,811.10
			-50,811.10	
			\$ 16,452.50	

### Net Surplus of Appropriations

\*Net Appropriation After Transfer of Funds

\*\*\$10,000.00 Transferred to Appropriation

## EXECUTIVE

APPROPRIATION		38,587.00
Selectmen Salaries	3,690.00	
Administrative Assistant Salary	34,072.96	
Selectmen's Expenses	900.00	
Adm. Assistant's Expense	186.60	
EXPENDED		38,849.56
DEFICIT		262.56

## SELECTMEN'S OFFICE

APPROPRIATION		64,623.00
Secretary-Clerk Wages	22,685.76	
Secretary-Clerk Overtime	56.21	
Florals/Memorials	66.00	
Town Reports	5,846.00	
Assessing	10,779.29	
Tax Map Update	2,629.20	
Postage and Envelopes	638.81	
Office Supplies	1,319.86	
Printing	524.49	
Dues and Subscriptions	2,293.07	
Public Notices and Ads	68.50	
Recording Fees and Copies	121.53	
Secretarial Services	127.50	
Health Insurance	4,136.88	
Equipment Repair & Maint.	116.44	
Consulting Services	125.00	
Software Support Service	777.00	
Dental Insurance	207.36	
Equipment Maintenance Contract	1,095.00	
Audit Services	9,522.25	
New Equipment	534.19	
Computer System Lease	1,109.28	
Telephone	724.06	
EXPENDED		65,503.68
DEFICIT		880.68

## TOWN CLERK-TAX COLLECTOR OFFICE

APPROPRIATION		74,849.00
Twn Clerk-Tx Collector Salary	25,605.04	
Deputy TC-TC Wages	16,871.12	
Deputy Twn Clk-Tx Cl Overtime	489.67	
TCTC Clerk Wages	9,798.95	
TCTC Clerk Overtime Wages	143.11	
Microfilming and Binding	2,290.40	
Dog Tags and License Forms	259.29	
Postage and Envelopes	2,904.66	
Office Supplies	1,046.13	
Copier Charges	47.36	

Printing	496.05	
Dues and Subscriptions	35.00	
Public Notices and Ads	93.78	
Recording Fees	1,071.14	
Mileage and Tolls	16.62	
Health Insurance	4,183.47	
Equipment Repair & Maint.	92.50	
Petty Cash Fund	200.00	
Software Support Service	466.20	
Town Permits/Stickers	1,015.26	
Dental Insurance	207.36	
Equipment Maintenance Contract	527.07	
New Equipment	2,639.00	
Computer System Lease	1,109.28	
Seminars and Conventions	50.00	
Telephone	810.50	
EXPENDED		72,468.96
UNEXPENDED		2,380.04

#### **TREASURER & TOWN TRUSTEES**

APPROPRIATION		5,270.00
Treasurer Salary	4,100.00	
Town Trustees Salaries	165.00	
Safety Deposit Box Rental	65.00	
Postage and Envelopes	644.00	
EXPENDED		4,974.00
UNEXPENDED		296.00

#### **BUDGET COMMITTEE**

APPROPRIATION		495.00
Copier Charges	17.26	
Public Notices	58.00	
Secretarial Services	204.00	
New Equipment	39.95	
EXPENDED		319.21
UNEXPENDED		175.79

#### **ELECTION & REGISTRATION**

APPROPRIATION		4,805.00
Checklist Supervisors Salaries	645.00	
Election Officials Wages	2,151.92	
Ballots	235.16	
Postage and Envelopes	33.50	
Office Supplies	151.16	
Optech Programming/Support	1,640.35	
Chair Rental	60.00	
Equipment Maintenance Contract	250.00	
New Equipment	165.00	
EXPENDED		5,332.09
DEFICIT		527.09



## **CEMETERIES**

<b>APPROPRIATION</b>		<b>1,800.00</b>
Pinecrest Cemetery Maintenance	400.00	
Center Cemetery Maintenance	400.00	
Hillcrest Cemetery Maintenance	1,000.00	
<b>EXPENDED</b>		<b>1,800.00</b>

## **GENERAL GOVERNMENT BUILDINGS**

<b>APPROPRIATION</b>		<b>19,838.00</b>
Town Hall Custodian Wages	1,884.64	
Repairs to Buildings	6,312.04	
Fire Alarm Repairs	735.30	
Equipment Repairs & Maint.	1,300.45	
Building Maintenance Supplies	438.87	
Lawn Maintenance	1,497.00	
Leased Fire Alarm Lines	1,100.67	
Septic Tank Cleaning	160.00	
Trash Container Services	780.00	
Water System Maint. Contract	986.47	
New Equipment	375.90	
Town Hall Electric Heat	3,310.41	
Town Hall Electricity	3,749.40	
<b>EXPENDED</b>		<b>22,631.15</b>
<b>DEFICIT</b>		<b>2,793.15</b>

## **PLANNING BOARD EXPENSES**

<b>APPROPRIATION</b>		<b>43,854.00</b>
Secretary-Clerk Wages	3,316.77	
Postage and Envelopes	503.60	
Office Supplies	378.24	
Copier Charges	57.32	
Printing	221.54	
NRPC Dues	2,954.00	
Public Notices and Ads	518.50	
Recording Fees and Copies	131.00	
Secretarial/Steno Services	3,228.25	
Mileage and Tolls	46.32	
Equipment Repair & Maint.	60.00	
Consulting Engineer	2,000.00	
NRPC Planner Services	21,165.00	
Impact Fee Ordinance	8,000.00	
Seminars and Conventions	55.00	
Telephone	544.29	
<b>EXPENDED</b>		<b>43,179.83</b>
<b>UNEXPENDED</b>		<b>674.17</b>

## **ZONING BOARD OF ADJUSTMENT**

<b>APPROPRIATION</b>		<b>1,110.00</b>
Secretary-Clerk Wages	189.00	
Postage and Envelopes	131.00	
Office Supplies	8.00	
Copier Charges	13.88	
Public Notices and Ads	227.50	
Secretarial Services	222.25	
<b>EXPENDED</b>		<b>791.63</b>
<b>UNEXPENDED</b>		<b>318.37</b>

## **LEGAL EXPENSES**

<b>APPROPRIATION</b>		<b>50,800.00</b>
Retainer Fees	12,999.96	
Litigation Fees	41,061.36	
Title Research Fees	3,348.00	
Expert Witness Fees	1,835.00	
<b>EXPENDED</b>		<b>59,244.32</b>
<b>DEFICIT</b>		<b>8,444.32</b>

## **OTHER GENERAL GOVERNMENT EXPENSES**

<b>APPROPRIATION</b>		<b>10,000.00</b>
<b>EXPENDED</b>		<b>16,405.78</b>
<b>DEFICIT</b>		<b>6,405.78</b>

## **POLICE DEPARTMENT**

<b>APPROPRIATION</b>		<b>370,721.00</b>
Police Chief Salary	39,798.88	
Full Time Officers Wages	142,535.86	
FT Secretary-Dispatcher	20,708.28	
Part Time Officers Wages	23,717.98	
PT Secretary-Dispatcher	5,990.64	
FT Police Officer Overtime	12,154.43	
Certification/Training Wages	5,246.44	
FT Secretary-Disp. Overtime	207.90	
Postage & Envelopes	332.45	
Office Supplies	1,776.07	
Dues and Subscriptions	1,501.50	
Public Notices and Ads	124.95	
Pre-Employment Physicals	591.00	
Photography	417.08	
Health Insurance	26,799.59	
Provisions	178.06	
Equipment Repair & Maintenance	392.68	
Vehicle Repairs & Maintenance	10,270.45	
Radio Installation & Repairs	301.29	
Minor Tools and Supplies	155.88	
Uniforms and Accessories	5,241.00	

Uniform Maintenance	100.00	
Radar Maintenance	100.00	
Ammunition	525.00	
Equipment Rental	237.60	
DWI - Medical Charges	24.00	
Dental Insurance	207.36	
Tires	934.80	
Property Damage Claims	1,000.00	
Equipment Maintenance Contract	569.90	
Union Contract Negotiations	5,191.96	
Communication Equip. Maintenance	2,600.82	
Dispatch Service Contract	5,000.00	
Gas and Oil	14,112.40	
New Equipment	3,615.45	
Radio Communication Lease	2,895.44	
Cruiser Purchase	14,557.00	
Seminars and Conventions	174.00	
Telephone	11,430.39	
EXPENDED		361,718.53
UNEXPENDED		9,002.47

#### **FIRE DEPARTMENT**

APPROPRIATION		171,486.00
Fire Chief Salary	512.00	
FT Firefighter/EMT Wages	47,530.53	
Part Time Firefighter Wages	29,061.56	
FT Firefighter Overtime	2,324.29	
Postage and Envelopes	18.11	
Office Supplies	223.71	
Copier Charges	22.52	
Printing	71.00	
Dues & Subscriptions	393.97	
Health Insurance	4,178.16	
Equipment Repair & Maintenance	1,234.16	
Vehicle Repairs & Maintenance	10,081.83	
Radio Installation & Repairs	884.37	
Minor Tools and Supplies	685.80	
Medical Supplies	167.16	
Uniform and Accessories	619.12	
Building Maintenance Supplies	1,028.80	
Foam & Extinguisher Supplies	536.70	
Equipment Rental	25.00	
Fire Chief's Vehicle Expenses	3,825.27	
Dental Insurance	414.72	
Tires	961.16	
Communication Equipment	416.67	
Dispatch Service Contract	2,500.00	
Scott Air Packs Maintenance	696.77	
Gas and Oil	3,086.37	

Fire Station Heating Oil	2,824.46	
New Equipment	13,072.20	
Radio Communication Lease	2,895.45	
Fire Tanker/Truck Lease	42,916.36	
Seminars and Conventions	678.36	
Training	2,065.10	
Community Relations	695.40	
Telephone	5,134.55	
Fire Station Electricity	3,343.46	
EXPENDED		185,125.09
DEFICIT		13,639.09

#### **EMERGENCY MANAGEMENT**

APPROPRIATION		1,850.00
New Equipment	1,831.00	
EXPENDED		1,831.00
UNEXPENDED		19.00

#### **BUILDING INSPECTION**

APPROPRIATION		40,385.00
Code Enforcement Officer	32,407.07	
Temporary Inspector Wages	1,035.00	
Postage and Envelopes	28.91	
Office Supplies	196.80	
Copier Charges	25.56	
Printing	532.35	
Dues, Subscriptions, & License	457.90	
Mileage and Tolls	7.50	
Photography	94.27	
Vehicle Repairs & Maintenance	81.90	
Drawings/Blueprints	11.70	
Code Materials	36.90	
Gas and Oil	596.53	
New Equipment	225.00	
Vehicle Lease	3,371.72	
Seminars and Conventions	507.42	
Telephone	599.20	
EXPENDED		40,215.73
UNEXPENDED		169.27

#### **HIGHWAY ADMINISTRATION**

APPROPRIATION		2,092.00
Road Agent Salary	512.00	
Postage and Envelopes	26.94	
Office Supplies	97.27	
Copier Charges	9.90	
Printing	23.40	



Dues and Subscriptions	90.00	
Photography	47.06	
Seminars and Conventions	80.00	
Telephone	990.15	
EXPENDED		1,876.72
UNEXPENDED		215.28

## HIGHWAYS AND STREETS

APPROPRIATION		239,300.00
Workmen Wages	14,385.91	
Road Workmen Overtime	3,413.42	
Equipment Repair & Maintenance	4,318.76	
Vehicle Repairs & Maintenance	4,405.36	
Minor Tools, and Supplies	1,408.07	
Uniform Maintenance	43.00	
Building Maintenance Suplies	489.99	
Drawings and Blueprints	192.08	
Salt	36,682.12	
Sand and Gravel	8,393.03	
Asphalt and Cold Patch	8,454.72	
Plow and Spreader Repairs	6,814.86	
Roadside Mowing & Improvements	1,055.00	
Signs, Posts, and Accessories	2,613.20	
Road Maintenance/Improvement	5,030.14	
Pavement Striping/Marking	3,933.48	
Equipment Rental Charges	4,082.00	
Tree Removals	1,735.00	
Road Sweeping	2,499.00	
Tires	734.68	
Gravel Road Shoulders	2,362.50	
Catch Basin Maintenance	8,846.95	
Catch Basin Replacements	13,625.94	
Wood Hawk Way Drainage	4,906.50	
Highway Building Maintenance	9,666.03	
Kennel Drainage/Pen Closing	8,717.42	
Shirley Way Catch Basins	6,612.75	
Equipment Maintenance Contract	1,113.28	
Consulting Engineer	9,536.00	
Communications Equipment	5,051.66	
Equipment Hire	44,390.64	
State Work Release Program	3,812.26	
Gas and Oil	2,185.89	
Propane Gas - Garage Heat	769.39	
New Equipment	10,151.77	
Safety Equipment Purchases	499.12	
Front End Loader Lease	8,048.25	
Communication System Lease	2,895.45	
Electricity	401.06	
EXPENDED		254,276.68
DEFICIT		14,976.68

## STREET LIGHTING

APPROPRIATION	4,000.00
EXPENDED	4,806.93
DEFICIT	806.93

## SANITATION ADMINISTRATION

APPROPRIATION		17,870.00
Facility Manager Wages	15,028.68	
Facility Manager Overtime	51.24	
Office Supplies	31.22	
Copier Charges	.68	
Operations License Fee	900.00	
Seminars and Workshops	150.00	
Telephone	377.16	
EXPENDED		16,538.98
UNEXPENDED		1,331.02

## SOLID WASTE DISPOSAL

APPROPRIATION		148,075.00
Assistant Facility Mgr. Wages	651.20	
Incinerator Operators/Laborers	29,292.15	
Building Maintenance & Repairs	789.00	
Equipment Repair & Maintenance	10,707.34	
Minor Tools and Supplies	508.76	
Uniform Maintenance	1,138.88	
Building Maint. and Supplies	346.51	
Bulldozing, Gravel and Fill	5,742.09	
Ash Disposal Expenses	7,912.75	
Disposal Expenses-Recyclables	4,446.14	
Equipment Rental Charges	50.00	
Tire Shredding/Removal	1,775.50	
Demolition Materials Disposal	22,767.72	
Residential Hazardous Waste	405.43	
Tires	597.66	
Maintenance Contract	329.20	
Gas and Oil	431.50	
Incinerator Unit Fuel Oil	10,515.91	
New Equipment	4,932.00	
Recycling Facility Improvements	14,747.60	
Electricity	11,531.85	
EXPENDED		129,619.19
UNEXPENDED		18,455.81

## **HEALTH ADMINISTRATION**

<b>APPROPRIATION</b>		<b>4,248.00</b>
Health Officer Salary	918.00	
Office Supplies	22.99	
Copier Charges	2.32	
Printing	49.08	
Dues and Subscriptions	10.00	
Photography	90.00	
Vehicle Repairs & Maintenance	86.98	
Consulting Services	75.00	
Water Analysis	45.00	
Gas and Oil	261.14	
New Equipment	61.00	
Seminars and Conventions	191.89	
Telephone	383.82	
<b>EXPENDED</b>		<b>2,197.22</b>
<b>UNEXPENDED</b>		<b>2,050.78</b>

## **PEST CONTROL**

<b>APPROPRIATION</b>		<b>6,526.00</b>
Animal Control Officer Wages	4,959.20	
Dues, Licenses & Subscriptions	50.00	
Mileage and Tolls	1,624.60	
Building Maintenance, Supplies	35.62	
Rabies - Medical Charges	274.50	
Veterinarian Services	134.00	
<b>EXPENDED</b>		<b>7,077.92</b>
<b>DEFICIT</b>		<b>551.92</b>

## **HEALTH AGENCIES**

<b>APPROPRIATION</b>		<b>5,500.00</b>
Nashua Community Council	500.00	
Visiting Nurses Association	5,000.00	
<b>EXPENDED</b>		<b>5,500.00</b>

## **VENDOR PAYMENTS — WELFARE**

<b>APPROPRIATION</b>		<b>20,000.00</b>
Housing	12,754.50	
Groceries/Household Items	59.16	
Utilities	1,716.01	
Medical Expenses	76.58	
<b>EXPENDED</b>		<b>14,606.25</b>
<b>UNEXPENDED</b>		<b>5,393.75</b>

## **LIBRARY**

<b>APPROPRIATION</b>		<b>37,473.00</b>
Librarian Wages	14,209.40	
Librarian Assistant Wages	5,396.55	
Library Page Wages	1,871.15	
Custodian Wages	2,472.30	
Postage & Envelopes	58.00	
Public Notices & Ads	168.00	
Equipment Repair & Maintenance	435.25	
Building Maintenance Supplies	46.91	
Sidewalk Snow Removal	20.00	
Library Supplies	458.51	
Equipment Maint. Contract	350.00	
Heating Oil	1,099.46	
Books and Media	8,243.50	
Community Programs	50.00	
Story Hour Expenses	128.80	
Telephone	383.72	
Electricity	1,060.25	
<b>EXPENDED</b>		<b>36,451.80</b>
<b>UNEXPENDED</b>		<b>1,021.20</b>

## **PARKS AND RECREATION**

<b>APPROPRIATION</b>		<b>28,110.00</b>
Summer Program Wages	15,102.92	
Building Repairs & Maint.	148.82	
Office Supplies	20.99	
Copier Charges	0.28	
Public Notices and Ads	7.28	
Equipment Repair & Maintenance	414.44	
Minor Tools and Supplies	143.91	
Building Maintenance Supplies	137.93	
Field Maint. & Trash Removal	524.86	
Equip. Rental (Chemical Toilet)	368.70	
Gas and Oil	22.33	
Field Improvements	371.37	
Summer Program	1,030.56	
New Program Expenses	315.03	
Telephone	424.51	
Electricity	2,111.81	
Roy Memorial Pk - Water Charge	440.45	
<b>EXPENDED</b>		<b>21,586.19</b>
<b>UNEXPENDED</b>		<b>6,523.81</b>

## **PATRIOTIC PURPOSES**

<b>APPROPRIATION</b>		<b>500.00</b>
Flags and Holders	430.00	
Wreaths	105.00	
<b>EXPENDED</b>		<b>535.00</b>
<b>DEFICIT</b>		<b>35.00</b>



## CONSERVATION

<b>APPROPRIATION</b>		<b>933.00</b>
Postage and Envelopes	17.63	
Office Supplies	13.43	
Copier Charges	6.14	
Dues and Subscriptions	197.00	
Mileage and Tolls	47.43	
Equipment Repairs	77.27	
Minor Tools and Supplies	2.49	
Wildlife Sanctuary Lease	1.00	
Conservation Fund	27.59	
Annual Meeting and Seminars	130.00	
Youth Fishing Derby	400.00	
Telephone	13.02	
<b>EXPENDED</b>		<b>933.00</b>

## PERSONNEL ADMINISTRATION

<b>APPROPRIATION</b>		<b>50,600.00</b>
Unemployment Coverage	1,870.00	
FICA Contributions	21,406.86	
Medicare Contributions	7,711.36	
Full Time Employee Retirement	2,997.93	
Full Time Police Retirement	9,234.74	
Full Time Firemen Retirement	3,004.87	
<b>EXPENDED</b>		<b>46,225.76</b>
<b>UNEXPENDED</b>		<b>4,374.24</b>

## INSURANCE

<b>APPROPRIATION</b>		<b>92,900.00</b>
Workmen's Compensation	35,053.00	
Public Official Liability	7,319.53	
Police Official Liability	18,720.00	
Firefighter Liability	498.00	
General Liability	11,156.00	
Property Floater	2,208.00	
Darrah Beach Liability	1,430.00	
Auto & Truck Fleets	10,100.00	
Surety Bonds	751.00	
<b>EXPENDED</b>		<b>87,235.53</b>
<b>UNEXPENDED</b>		<b>5,664.47</b>

## AMBULANCE SERVICE

<b>APPROPRIATION</b>		<b>12,000.00</b>
Subsidy Contract Fee	8,532.53	
Ambulance Charges	3,050.19	
<b>EXPENDED</b>		<b>11,582.72</b>
<b>UNEXPENDED</b>		<b>417.28</b>

## **POLICE SPECIAL DUTY**

<b>APPROPRIATION</b>	<b>6,000.00</b>
Police Officer Wages	2,055.00
<b>UNEXPENDED</b>	<b>3,945.00</b>

## **POLICE GRANTS — DRUG GRANT**

<b>APPROPRIATION</b>	<b>19,500.00</b>
<b>RESERVE</b>	<b>19,500.00</b>

## **WARRANT ARTICLE 1 — BIXBY ROAD WOODBURN ROAD RECONSTRUCTION**

<b>APPROPRIATION</b>		<b>130,000.00</b>
Engineering Services	6,382.90	
Contract - Continental Paving	125,105.00	
<b>EXPENDED</b>		<b>131,487.90</b>
<b>DEFICIT</b>		<b>1,487.90</b>

## **WARRANT ARTICLE 2 — MUNICIPAL COMPLEX**

<b>APPROPRIATION</b>	<b>25,000.00</b>
<b>CAPITAL RESERVE</b>	<b>25,000.00</b>

## **WARRANT ARTICLE 4 — ALBUQUERQUE AVENUE EXTENSION**

<b>APPROPRIATION</b>		<b>36,000.00</b>
Notices	68.00	
Ads	59.55	
Forester	75.00	
Printing	155.70	
Engineering Services	9,118.21	
Reserve	26,523.54	
<b>EXPENDED</b>		<b>36,000.00</b>

## **WARRANT ARTICLE 5 — PATROLMAN HIRE**

<b>APPROPRIATION</b>	<b>16,139.00</b>
<b>EXPENDED</b>	<b>11,303.15</b>
<b>UNEXPENDED</b>	<b>4,835.85</b>

## **OUTSTANDING BILL PAYMENTS**

1990 Library Expenses	473.20
1991 Outstanding Payroll	4,377.78
1991 Recreation Building	7,950.34
1991 Animal Control	11.00
1991 Town Road Maint. Expenses	1,646.84
1991 Fire Department Expenses	941.45
1991 Library Expenses	2,807.75
1991 Parks & Recreation	152.18
1991 Police Department	6,078.17
1991 Solid Waste Expenses	1,046.56
1991 Twn Clerk/Tax Cl Expenses	17.45
1991 Planning Expenses	452.04
1991 Ambulance Services	3,436.79
1991 Other General Government Expenses	2,445.00
1991 Legal Expenses	613.50
Total Payments	<u>32,450.05</u>

## **PAYMENTS TO SCHOOL DISTRICT**

1991-92 School Appropriation		2,153,246.00
1992-93 School Appropriation	5,326,457.00	
Payments to School District	<u>2,885,000.00</u>	
Balance Due District		2,441,457.00

## **COUNTY TAX**

Hillsborough County	462,770.00
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## **PAYMENTS TO STATE**

Marriage License Fees	924.00
Dog License Fees	<u>302.50</u>
Total Payments	1,226.50

## **TAXES BOUGHT BY TOWN**

Town of Litchfield - Tax Collector	400,059.33
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## **DISCOUNTS, ABATEMENTS & REFUNDS**

Property Tax Abatements	3,184.57
Property Tax Overpayment Refund	7,386.65
Property Tax Interest Refund	164.69
Redemption Refunds	24.38
MV Registration Refunds	785.00
Replacement Checks	342.18
Refund - Summer Camp Program	70.00
Total Payments	<u>11,957.47</u>

## OPERATING TRANSFERS OUT

BCBS Premium Transfers	5,559.60
MTHP Premium Transfers	6,871.40
Colonial Premium Transfers	1,773.75
FICA Employee Contribution Transfers	21,407.29
Medicare Employee Contribution Transfers	7,710.13
Employee Retirement Contributions	5,634.02
Police Retirement Contribution Transfers	19,426.14
Firemen Retirement Contribution Transfer	4,601.94
Withholding Transfers	76,789.04
Engineering Escrow Fees	26,604.63
PD District Court Witness	451.61
Industrial Development Fees	5,471.38
Recoverable Planning Board Engineering Fees	120.00
Recoverable ZBA Engineering Fees	915.40
Total Transfers	<hr/> 183,336.33

# REPORT OF THE TRUST FUNDS OF THE TOWN OF LITCHFIELD DECEMBER 31, 1992

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	PRINCIPAL			INCOME			Grand Total of Principal & Income
				Balance Beginning Year	Cash Gains or (Losses) on Securities	Balance End Year	Income During Year %	Expended During Year	Balance End Year	
1938	Mary Marsh	Maint. Cem. Lots	Cert. of Deposit	109.63		109.63	1.8	13.98	11.00	315.96
1945	Alphonse Powers	"	"	110.18		110.18	1.9	14.76	11.00	339.37
1946	Selah Bixby	"	"	1,680.00		1,680.00	44.0	341.82	55.00	6,774.94
1959	Matthew Campbell	"	"	108.84		108.84	1.6	12.43	11.00	269.12
1962	George Richardson	"	"	108.68		108.68	1.5	11.65	11.00	245.73
1969	Warren Goodspeed	"	"	3,988.47		3,988.47	47.6	369.79	522.00	6,254.37
1965	Mark Campbell	"	"	109.23		109.23	1.6	12.43	11.00	269.17
<b>Pinecrest Totals</b>				6,215.03		6,215.03		776.86	632.00	14,468.66
1926	Charles Parker	Maint. Cem. Lots	Cert. of Deposit	103.18		103.18	4.6	11.69	23.07	175.21
1944	Zoe Whittemore	"	"	110.02		110.02	4.5	11.44	23.07	162.50
1952	J.A. Corning G. Watts	"	"	109.55		109.55	3.9	9.91	23.07	122.07
1952	Franklin E. Bancroft	"	"	236.00		236.00	11.9	30.25	23.07	587.77
1956	E.L. Schneider	"	"	109.86		109.86	4.1	10.42	23.08	135.48
1960	Charles Leach	"	"	108.84		108.84	3.4	8.64	23.08	82.36
1966	Herbert C. Leach	"	"	108.44		108.44	3.2	8.13	23.08	69.69
1967	B. & P. Sourille	"	"	108.28		108.28	3.1	7.88	23.08	62.17
1967	William G. Locke	"	"	216.57		216.57	10.5	26.69	23.08	499.59
1970	H. Hopwood	"	"	300.00		300.00	14.8	37.62	23.08	734.48
1978	Raymond Staples	"	"	500.00		500.00	21.2	53.89	23.08	1,007.96
1965	D. & W. McQuesten	"	"	108.99		108.99	3.6	9.15	23.08	101.87
1965	J. & C. McQuesten	"	"	108.52		108.52	3.6	9.15	23.08	95.83
1987	J. & C. McQuesten	"	Savings	400.00		400.00	7.6	19.32	—0—	120.23
<b>Hillcrest Totals</b>				2,628.25		2,628.25		254.18	300.00	3,957.21
<b>Cemetery Trust Totals</b>				8,843.28		8,843.28		1,031.04	932.00	18,425.87



Library Funds											
1922	Aaron Cutler	Library Maint.	Stock/Savings	24,034.50	* 1,458.96 (3,406.04)	19,169.50	15,289.13	5,250.02	20,539.15	39,708.65	
1946	Selah Bixby	Library Use	Savings	111.68		111.68	380.13	14.18	394.31	505.99	
1947	John Kennard	Library Books	Savings	546.77		546.77	587.60	32.71	620.31	1,167.08	
1968	Robert Chase	Library Books	Savings	179.82		179.82	1,301.40	43.45	1,344.85	1,524.67	
1973	Chase Cutler	Library Maint.	Stock/Savings	5,218.00		5,218.00	1,635.10	197.64	1,832.74	7,050.74	
1977	Cutler Income	Library Maint.	Cert. of Deposit	8,781.06		8,781.06	6,248.87	496.54	6,745.41	15,526.47	
		Books, Periodicals									
1980	Charles Zylonis	Lithuanian Culture	Cert. of Deposit	25,138.39		25,138.39	—0—	931.47	—0—	25,138.39	
		Books, Periodicals	Certificate of								
1980	Charles Zylonis	Lithuanian Culture	Deposit/Savings	—0—		—0—	35,262.97	**1,979.91	279.41	36,963.47	
Library Total				64,010.22	4,865.00	59,145.22	60,705.20	8,945.92	1,210.88	68,440.24	127,585.46
Town of Litchfield Special Funds											
1985	Celebration Fund	Savings		1,000.00		1,000.00	406.79	40.57	447.36	1,447.36	
Special Funds Total				1,000.00		1,000.00	406.79	40.57	447.36	1,447.36	
Total This Page				65,010.22	4,865.00	60,145.22	61,111.99	8,986.49	1,210.88	68,887.60	129,032.82
Total Page 1				8,843.28		8,843.28	18,326.83	1,031.04	932.00	18,425.87	27,269.15
GRAND TOTAL				73,853.50	4,865.00	68,988.50	79,438.82	10,017.53	2,142.88	87,313.47	156,301.97

\* Note: PSNH Stock purchased by Northeast Utilities at a loss \$3,406.04

\*\* Note: includes transfer of interest earned on principal of 931.47 plus interest earned on interest earned.

No. of Shares or Other Units	Description of Investment	PRINCIPAL				INCOME				Grand Total of Principal & Income at End of Year
		Balance Beginning Year	Proceeds From Sales	Gains or (Losses) From Sales	Balance End Year	Balance Beginning Year	Income During Year	Transferred/ Expended During Year	Balance End Year	
	<b>Aaron Cutler Memorial Fund</b>									
371	AT & T Common	17,965.50			17,965.50		489.72			17,965.50
0	AT & T Debenture (8.75)	400.00	405.60	5.60	—0—		5.64			—0—
110	Ameritech						387.20			
148	Bell Atlantic						381.84			
166	Bell South						458.16			
74	NYNEX						341.88			
148	Pacific Telesis						321.16			
111	Southwestern Bell						321.90			
148	U.S. West						312.28			
\$800.00	Amstar Debenture	800.00			800.00					800.00
0	Public Service Co. of N.H.	4,465.00	1,053.36	(3,411.64)	—0—		88.01			—0—
	Fleet Bank - Cert. of Deposit	404.00			404.00	15,289.13	2,589.28		17,878.41	18,282.41
	Fleet Bank - Money Market	—0—			—0—	—0—	2,660.74		2,660.74	2,660.74
	Fleet Bank - Cert. of Deposit	8,781.06			8,781.06	6,248.87	496.54		6,745.41	15,526.47
	<b>Subtotal</b>	32,815.56	1,458.96	(3,406.04)	27,950.56	21,538.00	5,746.56		27,284.56	55,235.12
	<b>Chase Cutler</b>									
	First NH Bank									
	(Formerly BankEast) Savings	5,218.00			5,218.00	1,635.10	197.64		1,832.74	7,050.74
	<b>Subtotal</b>	5,218.00			5,218.00	1,635.10	197.64		1,832.74	7,050.74
	<b>Totals</b>	38,033.56	1,458.96	(3,406.04)	33,168.56	23,173.10	5,944.20		29,117.30	62,285.86

<b>Library Funds</b>									
(formerly BankEast)									
Selah Bixby - First NH Bank - Savings	111.68	380.13	14.18					394.31	505.99
(formerly BankEast)									
John Kennard - First NH Bank - Savings	546.77	587.60	32.71					620.31	1,167.08
(formerly BankEast)									
Robert Chase - First NH Bank - Savings	179.82	1,301.40	43.45					1,344.85	1,524.67
(formerly BankEast)									
Charles Zylonis - First NH Bank - CD	25,138.39	—0—	931.47	931.47				—0—	25,138.39
Charles Zylonis Income -	—0—	20,248.21	604.86					20,853.07	20,853.07
(formerly BankEast)									
Fleet Bank - CD									
(formerly BankEast)									
Charles Zylonis Income -	—0—	15,014.76	1,375.05	279.41	16,110.40			16,110.40	16,110.40
First NH Bank - Savings									
<b>Subtotal</b>	25,976.66	37,532.10	3,001.72	1,210.88	39,322.94			65,299.60	
<b>Cemetery Funds</b>									
(formerly BankEast)									
Pinecrest Cemetery -	6,215.03	14,323.80	776.86	632.00	14,468.66			20,683.69	
First NH Bank - CD									
(formerly BankEast)									
Hillcrest Cemetery -	2,228.25	3,858.34	238.21	300.00	3,796.55			6,024.80	
First NH Bank - CD									
(formerly BankEast - Sav.)									
Hillcrest Cemetery -	400.00	144.69	15.97		160.66				
First NH Bank - Savings									
<b>Subtotal</b>	8,843.28	18,326.83	1,031.04	932.00	18,425.87			27,269.15	
(formerly BankEast)									
Celebration Fund -	1,000.00	406.79	40.57		447.36			1,447.36	
First NH Bank - Savings									
<b>Subtotal</b>	1,000.00	406.79	40.57						
<b>Total This Page</b>	35,819.94	56,265.72	4,073.33	2,142.88	58,196.17			94,016.11	
Total Page 1	38,033.56	1,458.96	(3,406.04)	5,944.20	29,117.30			62,285.86	
<b>GRAND TOTAL</b>	73,853.50	1,458.96	(3,406.04)	10,017.53	87,313.47			156,301.97	

**STATE OF NEW HAMPSHIRE  
PUBLIC EMPLOYEE LABOR RELATIONS BOARD  
Case No. A-0550:1**

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**IN THE MATTER OF FACT FINDING BETWEEN:  
TOWN OF LITCHFIELD  
AND  
AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES  
LOCAL 3657**

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**FACT FINDER'S REPORT AND RECOMMENDATIONS**

**Introduction**

The Town of Litchfield ("Employer" or "Town") and the American Federation of State County and Municipal Employees, Local 3657 ("Union") are currently at an impasse over their first Collective Bargaining Agreement. By agreement of the parties, the undersigned was appointed to serve as the Fact Finder for the present impasse. A fact finding hearing was conducted on October 8, 1992. The Town was represented by Gary W. Wulf, and the Union was represented by James C. Anderson. At the hearing the parties presented oral summations and also introduced documentary evidence.

**Background and Issues**

The Town of Litchfield is located in southern New Hampshire. The Union represents eight employees in the Town's Police Department. The bargaining unit was certified by the Public Employee Labor Relations Board in November of 1990. The positions placed in the unit by the Board include part-time secretary, part-time patrol officer, full-time secretary, full-time patrol officer and full-time sergeant. In October of 1991, the parties began negotiations for an initial Agreement. Negotiations were ongoing and many items were tentatively agreed upon in direct negotiations. Mediation occurred on June 1, 1992. Again, the parties were further able to resolve a number of open issues. After mediation the parties agreed to the issues that would be presented at the Fact Finding Hearing.

The issues that now remain open are as follows:

1. Hours of Work and Overtime
2. Salaries
3. Holidays
4. Layoff-Recall
5. Life Insurance
6. Health Insurance
7. Dental Insurance
8. Uniform Allowance
9. Equipment
10. Training
11. Communicable Diseases
12. Dues Deduction
13. Management Rights
14. Disability Insurance
15. Disciplinary Procedure

**Analysis and Recommendations**

Under the Collective Bargaining Laws of New Hampshire, the Fact Finding process is utilized when the parties have reached an impasse in their direct negotiations. It should be noted that the fact finding process is a continuation of the collective bargaining process. It is not meant to supplant direct negotiations between the parties. Nevertheless, at times parties can not reach a successor agreement and it is necessary for a neutral to offer recommendations, that hopefully, the parties will consider to settle the dispute and bring a measure of finality to the parties' negotiations. Accordingly, fact finders are interested in such concepts as prevailing standards and the parties' own negotiations history.

In making the recommendations in the present report, I have considered the traditional fact finding criteria such as ability to pay, wages and benefits of comparable towns, and the cost of living. I have attempted to make reasonable recommendations that are both fair and acceptable to the parties. Each of the open issues will be separately addressed. It should be noted, however, that the recommendations are offered as a "total package" to resolve the current impasse.

## **Issue 1. Hours of Work and Overtime**

**Union's proposal:** All hours worked in excess of eight hours per day or forty hours per week shall be paid at time and one half. Time spent on private details would not be included in an employee's overtime computation. Further, under the Union's proposal hours paid but not worked, such as sick and vacation leave would be considered for purposes of computing overtime hours.

**Town's proposal:** The Town would retain the current practice for paying overtime hours for employees working in the police department. Specifically, hours worked in excess of eight hours per day and forty hours per week would be paid at the overtime rate. Uniformed police officers however do not receive overtime until they have worked 43 hours. In addition sick leave and vacation leave are not computed in calculating overtime.

### **Position of the parties**

The Town maintains that the current practice for overtime payments should be retained. It states that the current practice exceeds the minimum amounts required under the FLSA (Fair Labor Standards Act) and is consistent with the FLSA's provision that vacation and sick leave are not considered for overtime. The Town further states that the Union's proposal would add 1.2% additional cost to the package and is thus not warranted.'

The Union states that employees should be paid overtime whenever their hours of work exceed their regular hours of work. The Union states that patrol officers work forty hours per week, not forty-three and thus should be paid after forty hours per week. The Union states that all other employees in Town are paid after eight hours per day and after forty hours per week. The Union further states that employees should not be penalized for overtime purposes if they are out of work during the week. Moreover the Union states that its proposal has been adopted and is the standard practice for surrounding police departments and should be part of the Agreement.

### **Discussion**

Article 11 of the proposed Agreement deals with hours of work and overtime. Except for the issue of overtime, the parties have agreed to all other provisions in this Article.

The Collective Bargaining Agreements for the neighboring Towns were introduced at the hearing. Without exception all police departments pay officers overtime after they have worked their normal work week.

Londonderry: All hours worked in excess of the normal workweek. Private detail time is excluded.

Pelham: All hours worked in excess of forty. Excluded in overtime calculation are private details, vacation and holidays.

Milford: In excess of forty hours per week. Paid Absences are counted for overtime purposes. Private details are considered in determining overtime.

Hudson: Overtime paid after eight hours in one day or forty hours in a week.

The parties earlier agreed that the normal work week for a patrol officer in Litchfield is forty hours per week. A review of the surrounding contracts indicates that police employees are not paid overtime after an individual work day. Rather overtime is paid after considering the hours for the work week. The prevailing practice in the region would thus warrant paying overtime to full-time Litchfield police officers after forty hours per week, since this is their normal tour of duty and not the forty-three hour per week, at which point it is now paid. Moreover, the majority of Towns exclude private detail work for purposes of computing overtime, but include hours that are paid but not worked such as vacation and sick leave. This prevailing practice should be followed in Litchfield.

Litchfield employs a number of part-time employees. Under the personnel by-laws part-time employees do not receive overtime pay. The Agreements submitted at the hearing make no mention of overtime practices for part-time employees. At this time I would recommend no change in the overtime practice for part-time employees.



**Recommendation**

The parties should add to the Agreement a provision that provides for overtime after a full-time employee works more than forty hours in one week. For purposes of computing the forty hour work week, hours paid but not worked such as vacation and sick leave shall be considered; time spent on private details shall not be considered. This change should not become effective until the time the parties execute the Collective Bargaining Agreement. All other proposals on this topic shall be withdrawn.

**Issue 2. Salaries**

Prior to the Union being recognized as the exclusive bargaining representative, employees in the police department were (and currently still are being) paid on a Town-wide Salary schedule. There are ten steps in the salary schedule ranging from entry level to maximum step which is reached after twenty-five (25) years of service. The ranges for the bargaining unit positions as of 1990, the last time there was a salary increase is as follows:

	Entry Level	Max (25 yr. Step)
Part-time Secretary	\$ 13,603	\$ 19,323
Part-time Officer	\$ 14,809	\$ 21,091
Sec. Dispatcher	\$ 17,596	\$ 25,043
Patrol Officer	\$ 20,924	\$ 29,764
Sergeant	\$ 24,856	\$ 35,380

**Town Proposal:** The Town proposes a two year contract that would commence April 1, 1992. The Town proposes a two percent (2%) increase to the salary schedule effective April 1, 1992, with no step advancement. Effective April 1, 1993 the Town proposes an increase of 4.5%. In addition employees would be advanced one step on the salary schedule.

**Union Proposal:** The Union proposed at the fact Finding hearing that for the first year of the Agreement the wage schedule would be increased 5% effective 4/1/92 and 5% effective October 1, 1992. For the second year of the Agreement the Union proposes an increase effective 4/1/93 of 5% and October 1, 1993 an addition 5% increase. The Union would forego step increases if it's salary proposal were accepted.

**Position of the parties**

The Union asserts that the pay scale for bargaining unit employees is well behind the salary levels paid in surrounding Towns. The Union states that it takes twenty-five years for employees to receive maximum salary. This time period is almost five times longer than exists in most towns. The Union states that it is imperative that members of the bargaining unit receive substantial pay increases to pay them closer to the levels paid in surrounding Towns. It states that the pay rates are so low in Litchfield that employee turnover is a continuous problem. The Union believes that staggering 5% pay increases every six months is a way to increase the low salary levels of employees at a moderate cost to the Town.

The Town maintains that the salary levels of employees in the bargaining unit compare well with salaries paid in Towns of similar size. Moreover, the Town contends that Litchfield is considerably smaller than the surrounding Towns and thus should not be compared to Towns of Londonderry and Hudson. The Town further asserts that it is unrealistic in these recessionary times to provide what would amount to a 20% increase in base salaries over a two year time period. The Town argues that such an increase is well beyond increases that have been agreed upon in other Towns, is much higher than the cost of living, and more than the Town's citizens would be willing to pay.

**Discussion**

Determining the appropriate pay increase is not an exact science. One factor that is considered is the wage rates paid in comparable communities. The parties, however, could not agree to which towns are in fact comparable. The Town for example compares other New Hampshire Towns that have similar populations. The Union, on the other hand, focuses on Towns that are closer in proximity to Litchfield. Both proximity and population are legitimate comparability factors.

There is no question that the salaries for employees in the Litchfield police bargaining unit lag behind

salaries for similar positions in surrounding communities. (See Table One) Indeed, even Pelham, a similar sized community, pays considerably higher salaries. The Town maintains that the potential maximum salaries for Litchfield police officers fares well with comparably sized communities. The difficulty in obtaining a clear picture of this argument exists because of the extended period of time necessary to achieve maximum salary for Litchfield employees. Specifically, it takes twenty-five years before a Litchfield employee achieves top step. The time period to obtain maximum salary for Litchfield employees, however, far exceeds the norm in surrounding Towns and in Towns where there are collective bargaining agreements in effect. (see eg. Pelham 3 yrs. and Hudson 6 yrs.) This time period must be taken into account (indeed no one is even close to the maximum step in Litchfield) when considering the so called potential maximum salaries that Litchfield police employees can eventually obtain. For example looking at similarly situated employees at the five year step shows that Litchfield employees are paid well below neighboring employees.

On the other hand, Litchfield is a smaller town than the surrounding Towns of Londonderry and Hudson and has historically had wage scales lower than the larger towns. It is unrealistic to believe that in a first Collective Bargaining Agreement Litchfield employees will be paid an equivalent salary to that provided in neighboring Towns. Moreover, it must be remembered that in the present recessionary economy double digit wage adjustments are nonexistent.

TABLE ONE

PELHAM	Min	Max (3yrs)			
1990 Patrol	\$22,235.00	\$27,809.00	1990 SARG.	\$26,187.00	\$33,030.00
1991 Patrol	\$22,464.00	\$28,080.00	1991 SARG.	\$26,416.00	\$33,300.00
1992 Patrol	?	?	1992 SARG.	?	?
HUDSON	Min	Max (6yrs)		Min	Max (4yrs)
1991 Patrol	\$21,840.00	\$29,474.00	1991 SARG	\$28,059.00	\$34,133.00
July 1991 Patrol	\$22,464.00	\$30,097.00	July 1992 Sar.	\$28,683.00	\$34,756.00
Nov. 1992 Patrol	\$22,464.00	\$31,595.00	Nov.1992 Sar.	\$28,683.00	\$36,504.00
LONDONDERRY	Min	Max (3yrs)		Min	Max (3yrs)
1991 Patrol	\$22,718.00	\$27,494.00	1991 SARG.	\$27,122.00	\$31,070.00
1992 Patrol	\$25,801.00	\$31,225.00	1992 SARG.	\$32,339.00	\$37,049.00
MILFORD	Min	Max (5yrs)		Min	Max (5yrs)
1991 Patrol	\$22,262.00	\$29,540.00	1991 SARG.	\$30,225.00	\$32,715.00
1992 Patrol	?	?	1991 SARG.	?	?
LITCHFIELD	Min	(5yrs)		Min	(5yrs)
1990 Patrol	\$20,924.00	\$25,438.00	1990 SARG.	\$24,856.00	\$30,243.00

Accordingly, considering all the facts and balancing this data with the other recommendations in the report, I recommend a 2.5% adjustment for all steps on the existing salary schedule effective April 1, 1992. In addition step increments should be paid to all employees in the bargaining unit during this time period.

For the second year of the Agreement effective April 1, 1993 the wage scale for bargaining unit employees should be increased by 3%; effective October 1, 1993 the wage scale should be increased by an additional 3%. In addition Step increments should be paid to all employees in the bargaining unit during the year.

**Recommendation**

Effective April 1, 1992 a 2.5% adjustment to the salary scale plus appropriate step movement for all employees in the bargaining unit. Effective April 1, 1993, a 3% adjustment and effective October 1, 1993, another 3% adjustment. Employees should receive step increases during the contract year.

**Issues 3 & 4. Holiday and Personal Leave.**

Under the current Town personnel policy full-time employees receive "8 specified holidays and 2 personal days for a total of 10."

Union Proposal: The Union proposes that Holidays be increased to 11 per year and that employees have one personal day, for a total of twelve days to be effective in the first year of the Agreement.

Town Proposal: The Town proposes to convert the two personal days to holidays. In other words under the Town's proposal there would be no increase in this benefit.

**Position of the parties.**

The Union asserts that its proposal for two additional paid days off is well within the range provided for in surrounding communities.

The Town maintains that its proposal modifies the current practice to reflect what occurs in the majority of police departments of similar size. Specifically, many towns provide for ten holidays and no personal days. The Town asserts that the Union's proposal is costly and limited available monies should be used for salary adjustments and not to increase a benefit that is not out of line with other similarly sized Towns.

**Discussion**

There is no uniformity to the practice of paid holidays and personal leave days in New Hampshire municipalities. A review of surrounding Towns shows the following:

Municipality (Size 15,000 - 24,999)	Holidays	Personal Days
Hudson	10	ET <sup>1</sup>
Londonderry	11	0

Municipality (Size 10,000 - 14,999)	Holidays	Personal Days
Milford	10	2

Municipality (Size 5,000 - 9,999)	Holidays	Personal Days
Litchfield	Combined for a total of 10	
Pelham	11	ET
Plaistow	11	0

The employer simply looks at Towns of the same size as Litchfield to assert that there should be no change in this benefit. Although a relevant criteria, many of the Towns used in this comparison are in different regions of the State, or are non-unionized departments. A more relevant approach considers municipalities in the same geographical proximity with consideration given for the size of the municipality. A review of the surrounding

<sup>1</sup> Earned Time is a novel, different concept that combines traditional leave days such a vacation days, sick days, and personal time into one benefit. Earned time days can then be used for time off from work without loss of pay.



Towns shows that Litchfield has the lowest total when both holidays and personal days are combined. This is true whether in larger towns or towns of comparable size as Litchfield. Accordingly, an increase is warranted. One additional holiday should be added. This additional holiday should be effective in the second year of the Agreement; that is commencing the 1993-1994 period. It is true, as the Town asserts, that this fringe benefit has an economic cost. The cost of increasing this benefit has been considered in determining the overall wage and benefit package.

### **Recommendation**

One additional holiday should be added (so that there would be a combined total of eleven (11) holidays and personal days). This increase should be effective the second year of the Agreement.

### **Issue 5. Lay-Off and Recall.**

The current Personnel Policy for the Town contains no lay-off and recall provisions.

Union Proposal: The Union proposes a comprehensive lay-off and recall procedure. In general under the Union's proposal layoffs would be by inverse order of seniority within an employee's classification. In addition, employees who have been laid off would be entitled to be recalled to their former positions for a period of twelve months.

Town Proposal: The Town proposes that there be no lay-off and no recall provisions in the Agreement.

### **Position of the parties**

The Union asserts that terms detailing lay-off and recall of employees are common provisions in public safety collective bargaining agreements in the State of New Hampshire. The Union contends that it's proposal is standard language that is found in these Agreements. The Union states that it is reasonable and necessary to have such a provision for layoff and recalls in the parties' first Agreement.

The Town is opposed to the Union's proposal. It maintains that the parties have had no discussions on this topic. The Town argues that the parties should engage in serious discussions before such an important provisions is inserted into an Agreement. The Town further states that since the town is not contemplating layoffs in the near future there is no need at the present time to delay an agreement while the parties negotiate the details of this Article.

### **Discussion**

Reductions in force are serious events for both the employer and employees. This is too important an issue to decide without the parties having had serious negotiations in attempt to minimize their differences. Indeed, in the event a reduction in force necessary the parties would have to comply with bargaining obligations as required by Law. Moreover, the evidence demonstrates that reductions in force are not likely to occur during the term of the Agreement. Although I agree with the Union that this is important language, it need not be part of this first Agreement.

### **Recommendation**

The Union should withdraw its proposal for a reduction in force article at this time.

### **Issue 6. Life Insurance**

There is no provision in the Town's personnel by-laws for Employer paid life insurance.

Union proposal: The Union proposes life insurance coverage in the amount of \$10,000 for employees.

Town proposal: The Town also proposes \$10,000 for life insurance.

## **Position of the parties**

The Town agrees to the concept of life insurance for employees. It states, however, that life insurance should be a cost item which is part of the overall economic package.

The Union states that this benefit should not be considered as part of the overall economic package. The Union maintains that its proposal is reasonable and is a benefit that is provided almost universally in all other Towns.

## **Discussion**

There is no dispute that life insurance coverage for employees paid for by the employer is a well established benefit. The cost of this proposal, if purchased at group rates, is very modest. Moreover, the parties are not in disagreement as to the benefit level that should be provided. Coverage should commence when a new contract is executed.

## **Recommendations**

The Town should purchase life insurance coverage of \$10,000 for each full-time employee to commence at the time of execution of the Agreement.

## **Issue 7. Health Insurance**

The Town's personnel policy contains various provisions for coverage of health insurance. It details when coverage begins and it establishes the eligibility requirements and contribution rate for part time employees. It further sets forth what occurs during leaves of absence of employees. The personnel policy further provides:

The Town will pay Blue Cross or approved HMO coverage at 100% for single person plans, 75% for both two person and family plans.

At the present time the Blue Cross coverage is JW-M/C preferred provider program.

**Town proposal:** The Town proposes to retain the current eligibility conditions for obtaining medical insurance. It proposes, however, to change the plan of insurance coverage. Specifically, it proposes:

The Town will pay Blue Cross/Blue Shield Comp 300 PD/MC (NHMA) or an identical contribution to an approved HMO coverage at 100% for an employee, 75% for both two person and family plans.

**Union proposal:** The Union proposes to retain the current practice of health insurance coverage.

## **Position of the parties**

The Town maintains that it is necessary to change the existing level of coverage. Specifically, it states that the N.H. Municipal Trust has informed the Town that it may soon no longer continue the present indemnity coverage for Town employees. This event has occurred because a large number of employees have chosen to belong to the HMO plan. The Town is concerned over the rising costs of the HMO plan and points to increases of 6% and 13% over the past two years. The Town asserts that because of the rising costs of the HMO and the distinct possibility of no longer being able to provide the current JW level of coverage that it is necessary to change to a more moderate level of coverage, which is the Blue Cross Comp 300 program. The Town believes that with the lower costs of this program more employees would opt for this coverage than the HMO coverage. In addition the Town maintains that it should no longer provide the same percentage for both the Indemnity and HMO plan but instead should provide the same dollar amount of coverage for both plans. Moreover, the Town states that if the employees were required to pay the same dollar contribution then there would be no adverse selection towards the HMO and the Town would still be able to provide indemnity insurance coverage.

The Union is opposed to the Town's plan. Specifically, the Union states that in view of the low salaries paid to bargaining unit members there is no reason to agree to a concession on health insurance coverage, which would require employees to pay even more money out of their pockets. Moreover, the Union asserts that the Comp. 300 program is not a well accepted coverage level for the State and thus should not be recommended at this time.



## Discussion

The increasing costs of health care and health insurance are not unique to the Town of Litchfield. The issues are debated at both the local, state and national level. The dispute between unions and employers on the issue of health insurance can at times become heated and emotional: employers demanding as a matter of principle that employees pay a larger percentage of health insurance costs; unions as a matter of principle refusing to concede on a benefit that employees have enjoyed for a considerable period of time. Principles aside, the fact of the matter is that health insurance costs real dollars. In other words, the issue must be considered not as one of principle but as an economic matter. The employer wants employees to pay more for their health insurance so that there will be additional revenues available. Employees are concerned that paying more for health insurance with increased percentages and increased deductibles will take real dollars out of their pockets.

The Town raises a legitimate concern over what will happen if The Municipal Trust does in fact drop the Indemnity coverage for the Town. Nevertheless, I cannot recommend the Town's proposal at this time. First, Comp. 300 is not a well accepted level of coverage for municipal employees at this time. For example in the New Hampshire Municipal Association survey in the twenty-five Towns within the same population size as Litchfield, only four Towns have the Comp. 300 program. Moreover, in these four Towns (Franklin, Jaffrey, Littleton, and Swanzey) the employers pay 100% for both employee and family coverage. The Town in the present case proposes to keep the same percentage levels of 100% for employee and 75% for family coverage. Litchfield would be the only Town that had such coverage at the benefit level.

Indeed, looking at the surrounding Towns shows these Towns paying much larger contributions towards employee health costs than does the Town of Litchfield. For example:

<u>Municipality</u>	<u>Health Ins.</u>
Hudson	JY 100% empl. 50% Family
Londonderry	JW Employee and Family; \$5.00 week co-pay
<u>Municipality</u>	
Milford	JY 100% empl. 80% Family
<u>Municipality</u>	
Litchfield	JW 100% empl. 75% Family
Pelham	JW Employee and Family; \$5.00 week co-pay
Plaistow	JW 100% Employee and Family

The present coverage of JW is certainly within the norm of insurance coverage. Considering the surrounding Towns, however, Litchfield employees pay a larger share for their insurance coverage than employees in surrounding Towns. Thus, there is no justification to change the current medical insurance coverage.

Should the Municipal Trust, in fact, change the indemnity coverage it will be necessary for the parties to sit down and negotiate what to do next. Until this event occurs, there is no justification to change the existing level of health insurance coverage for members of the bargaining unit.

## Recommendation

The Town's proposal to change the current health insurance program should be withdrawn.

### Issue 8. Dental Insurance.

The Town presently provides dental insurance for non-unionized employees of the Town.

Union proposal: The Union proposes that bargaining unit employees be covered under the Town's dental plan at the earliest possible date.

**Town proposal:** The Town proposes that Dental Insurance commence effective January 1, 1993.

### **Position of the parties**

The Union asserts that non-unionized employees of the Town already enjoy this benefit. Accordingly, the Union believes that dental insurance should be provided at the earliest possible time.

The Town asserts that it is not opposed in concept to providing dental insurance. This benefit like other benefits, however, must be agreed upon through collective bargaining. The Town believes that providing this benefit should be tied to its wage proposal for the first year, which includes no step increases.

### **Discussion**

The parties do not disagree that the Town's dental insurance should be available for bargaining unit members. The dispute is over the effective date and whether this benefit should be tied to the Town's wage proposal. At this time the Town's January 1, 1993 start date for this benefit is reasonable. Although I do not agree that acceptance of dental insurance must be dependent on the Town's first year wage proposal, I agree in concept with the Town's assertion that dental insurance is an economic benefit and must be paid for with real dollars. The cost of dental insurance has been considered in determining the recommendations in the Fact Finding Report.

### **Recommendation**

The Town's dental insurance program should be made available to bargaining unit employees effective January 1, 1993.

### **Issue 9. Uniform Allowance.**

At the present time officers are issued uniforms and certain pieces of equipment when they are initially hired. In addition full-time officers receive a stipend of \$400.00 per year; part-time officers receive a smaller amount.

**Union proposal:** The Union proposes a contract article that lists various items of uniform and equipment that must be made available for all members of the bargaining unit. In addition the Union proposes that a uniform allowance be granted to members of the unit.

**Town proposal:** The Town would retain the current practice regarding furnishing of uniforms.

### **Position of the parties**

The Union maintains that it is necessary that a contract article exist regarding the issuance of uniforms. It states that it is not looking to enlarge the list of items required to be worn by officers. The Union believes, however, that to avoid misunderstandings it is necessary to have a written contract article.

The Town contends that the Union's uniform proposal would require additional expenditures than under the current policy. The Town believes that the current practice is adequate for members of the unit.

### **Discussion**

A review of data from the N.H. Municipal Association shows a wide range of uniform policies for the many police departments in the State of New Hampshire. More specifically, a review of the contracts for the surrounding Towns shows that there is a contract article on uniforms in all of these contracts. More specifically, all the contracts set forth the uniform items that are issued to new officers and a method for replacing worn out and damaged uniforms. The parties should therefore agree to a contract article that sets forth the uniform and equipment that are issued to new officers. At this time I would not recommend expanding the items. Rather, the parties should maintain the current practice. A list was provided at the Fact Finding that the Chief prepared which described the current items purchased by the Town for police officers and the current practice with regard to other members of the bargaining unit. To the extent this represents the current practice it should be included in a separate contract article. Similarly, the current stipend that the Town provides for uniform allowance should be part of this article on uniform allowance. In addition the parties should agree

to language that deals with replacing uniforms. Again, a review of the contract shows that language for replacing worn out and damaged uniforms exists in these agreements. I would recommend the language that currently exists in the Pelham contract, which states:

All equipment and clothing issued by the ...Police Department shall be kept clean and well maintained. The Town will replace or repair any required uniform or town issued property which is destroyed in the line of duty. Also, required uniform clothing will be replaced by the Town upon approval of the Chief of Police or his designee when worn out. The decision as to whether required uniform clothing or Town issued property needs replacement or repair is in the sole discretion of the Town.

### **Recommendation**

The parties should adopt a contract article on uniform allowance that embodies the current practice. In addition included in this article should be the stipend that is currently paid to employees and also the above stated provision on replacing worn out uniforms.

### **Issue 10. Equipment.**

**Union Proposal:** The Union proposes a contract article that provides that equipment or personal property “that is lost, stolen or damaged during the course of an employee’s duty shall be replaced by the Town at no cost...provided the employee reports immediately to his/her duty supervisor that a loss has occurred, that the loss was not due to the negligence of the employee, and the replacement is approved by the Chief of Police”. The Union also proposes language that specifically states that if an employee is found abusing property the employee can be disciplined.

**Town proposal:** The Town is opposed to the Union’s request.

### **Position of the parties**

The Union maintains that there is a legitimate need for a procedure to be in place that permits an officer to have certain equipment replaced. The Union states that its proposal is not an attempt to take advantage of the Town since under the proposal the decision to replace the item is left to the discretion of the chief. Moreover, the Union states that such contract articles are often found in public safety agreements.

The Town opposes the Union’s proposal. It states that the Union’s language is an invitation to grievances being filed by disgruntled bargaining unit members over lost equipment. It states that the Town should not be in the business of replacing personal property of an employee.

### **Discussion**

The contracts submitted by the Union show that the proposed language exists in only the Londonderry Police Agreement. The other Agreements simply deal with the replacement of Town issued property and not personal property. (see eg. Hudson—Appendix C) and generally leave the replacement up to the discretion of the Town (see eg. Pelham-Article 18). The facts do not warrant a separate article on this item at this time. Rather, the issue of replacement of uniforms should be addressed in the clothing and uniform article which was previously discussed.

### **Recommendation**

The Union should withdraw its proposal.

### **Issue 11. Training.**

Both parties proposed different contract articles for training.

**Union proposal:** The Union’s proposal sets forth various training requirements. Specifically, it requires a certain number of hours for training for firearms and law enforcement training courses. The Union’s proposal provides that the Town will be required to pay for all training courses and that employees will be permitted to use a department vehicle to attend the training courses.



**Town's proposal:** The Town proposes that all new hires, once they begin their employment with the Town, must sign a "Training Agreement". This agreement provides that police officers, since they have been trained at the expense of the Town, will be required to pay a sum of money as "liquidated damages" should the employee leave the employment of the Town within the first thirty-six months of employment.

### **Position of the parties**

The Union states that officers under New Hampshire Law are required to attend various training courses during their tenure as police officers. The Union asserts that it is appropriate that the procedures for training be set forth in the parties' Collective Bargaining Agreement. The Union opposes the Town's proposal for a training agreement labeling it a form of indentured servitude. It states that police officers leave the department because the salaries are so low. The Union states that employees should not be punished for taking better paying jobs.

The Town opposes the Union's training proposal. It states that in the past, training programs for officers have been left to the Chief's discretion. The Town sees no need to formalize any such arrangements in a Collective Bargaining Agreement. Moreover, it states that the parties have not spent any time discussing the Union's proposal and that it would cost additional monies to implement the Union's proposal. The Town maintains that its proposal to add a training agreement is appropriate. It states that many officers are hired by the Town of Litchfield and after being trained at the Town's expense, leave to take employment with another town. The Town asserts that its proposal would recoup some of the costs that go toward training a person to be a police officer. Further, the Town asserts that its proposal would discourage employees from leaving after a short period of time.

### **Discussion**

A review of the Collective Bargaining Agreements from the surrounding Towns reveals no provisions for training. No provisions exist supporting the Union and no provisions exist supporting the Town. It would thus appear that at least in the local area training provisions are not commonly codified in Collective Bargaining Agreements. Moreover, I know of no collective bargaining agreements that contains provisions being proposed by the Town for liquidated damages should an employee leave their employment. These various reasons lead me to conclude that both the Town's and Union's training proposals should be withdrawn.

### **Recommendation**

The Town and Union should withdraw their proposals to add a training article to the Collective Bargaining Agreement.

### **Issue 12. Communicable Diseases**

At the present time the Town Personnel policy has a provision on requiring prospective employees to undergo a physical examination. There is no such provision for existing employees.

**Union proposal:** The Union proposes a contract article that would permit bargaining unit members the opportunity to have a hepatitis vaccination at the Town's expense. In addition the Union proposes contract language which states that should an employee come in contact with a suspected AIDS carrier during their employment then the Chief can request the suspected carrier to submit to an AIDS test and if the suspected carrier agrees then the Town will pay for the cost of the test.

**Town proposal:** The Town is opposed to the Union's proposal.

### **Discussion**

The reality of the times demonstrate the need for both unions and employers to discuss and establish policies for handling suspected AIDS carriers and also for vaccinations for Hepatitis. Indeed, at the fact Finding Hearing the Town demonstrated a willingness to seriously review the possibility of paying for a Hepatitis vaccination. With regard to language on AIDS tests, a review of the contracts does not show that such provisions are a well accepted condition of employment. At this time I can not recommend the Union's proposal. Safety of bargaining unit members, however, is a continuous concern and should not necessarily

wait only for the time the parties engage negotiations for a collective bargaining agreement. The parties should establish a safety committee composed of two union representatives and two representatives of the Town. The Committee is free to discuss the feasibility of vaccinations and other safety issues for employees.

### **Recommendation**

The Union's proposal on Communicable Diseases should be withdrawn at this time. Instead, the parties should agree to establish a joint safety committee to discuss and implement safety concerns.

### **Issue 13. Dues Deduction and Agency Fee.**

**Union proposal:** The Union proposes contract language that would require the Town to deduct Union dues and also an agency service fee and remit these monies to the Union.

**Town proposal:** The Town is not opposed to contract language that includes provisions for the deduction of union dues from employees and pay these to the Union. The Town ties this proposal to its management rights language. The Town is opposed to the provision for an agency service fee.

### **Position of the parties**

The Union maintains that contract provisions requiring the employer to deduct dues from employees and remit these to the Union are common in the State of New Hampshire. Moreover, the Union asserts that employees who are not members of the Association should be required to pay their fair share since they also receive the rights and benefits of the collective bargaining agreement.

The Town asserts that as a matter of principle it is opposed to an agency service fee. The Town maintains that agency service fees are not common provisions in public sector contracts in the State of New Hampshire.

### **Discussion**

A contract article requiring the Town to submit dues of employees who choose to join a Union is a well accepted contract article in the State of New Hampshire. Provisions calling for deduction of an agency service fee for employees who chose not to join a union are not as well established. In fact such provisions are in very few public sector contracts. A review of the contracts submitted by the Union (Hudson, Milford, Pelham) show no agency service fee.<sup>2</sup> There is no prevailing practice to have an agency service fee and thus I will not recommend such language at this time. The language proposed by the Union for dues deduction (Article 39 paragraph 1 and 3) are standard contract provisions for the deduction for membership dues and should be adopted.

### **Recommendation**

Proposals for an agency fee should be withdrawn by the Union. The parties should adopt the Union's proposed language for the deduction of union dues.

### **Issue 14. Management Rights.**

The parties propose two different versions of a management rights article.

**Town proposal:** The Town proposes a comprehensive Management Rights Article that specifically describes and enumerates the powers and responsibilities that remain vested with the Town and the Police Chief.

**Union proposal:** The Union proposes a much shorter management rights article. The Union's proposed article provides in essence that the direction of the Department shall be a function of the Board and all rights and responsibilities not covered by the Agreement will remain vested with the Employer.

### **Position of the parties**

The Town asserts that the language it has proposed is nearly identical to contract articles in many

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<sup>2</sup> The page for dues deductions was missing from the Londonderry contract.



surrounding Towns. The Town points to the municipalities of Hudson, Pelham, and Windham which have such broad management rights language and are also represented by AFSCME to demonstrate that its proposal is an acceptable alternative. The Town states that the Union's proposed language is so broad as to be meaningless.

The Union states that the language of the Town's proposal is much too restrictive. The Union points to the neighboring Town of Londonderry as an example of an acceptable management rights clause.

### **Discussion**

A review of management rights clauses in the Agreements of the neighboring municipalities demonstrates that the Town's proposal is more reflective of the provisions in these agreements. One distinction exists in the right to subcontract (paragraph g); this provision does not exist in all of the agreements. Therefore, I would recommend that paragraph (g) be deleted from the Town's proposal. In addition the Windham agreement specifically preserves the Union's right to process grievances should it believe that the Town has violated the terms of the Agreement. The specific paragraph that is contained in the Windham Management Rights clause reads:

It shall be the right of the Union, however, to present and process grievances of its members whose wages, working conditions or status of employment are changed in violation of the agreements as a result of Management exercising the above mentioned rights, whenever such grievances exist.

Accordingly, I recommend that this paragraph be added as a third paragraph to the management rights clause.

### **Recommendation**

The Town's management rights proposal should be adopted. Paragraph (g), however, of the Town's proposal should be deleted. In addition the Windham language, as set forth above, should be added as an additional paragraph to the Management Rights Article.

### **Issue 15. Disability Insurance.**

At the present time no Town employees receive disability insurance.

**Union proposal:** The Union proposes disability insurance coverage for bargaining unit employees.

**Town proposal:** The Town opposes the Union's proposal in its entirety.

### **Positions of the parties**

The Union states that disability insurance is a necessary benefit for employees who work in the field of public safety. It asserts that it is a well accepted benefit in surrounding police departments.

The Town is not opposed in concept to disability insurance. It asserts, however, that the costs of this benefit, which equal more than a 5% pay increase, is not warranted at this time. The Town states it is unrealistic to expect such a costly benefit in what is only the first Agreement of the parties.

### **Discussion**

The Union is correct that some other surrounding police departments do in fact provide Long Term Disability Insurance. Moreover, I do agree that disability insurance is a legitimate benefit which can assist both employees and employers. Nevertheless, it must be stated that disability insurance is a cost item. In the present economic times a new benefit such as disability insurance which could cost more than a 5% increase is not warranted.

### **Recommendation**

The Union's proposal should be withdrawn.

## **Issue 16. Disciplinary Procedures.**

For the most part the parties have agreed to the disciplinary procedures for the Collective Bargaining Agreement.

**Union Proposal:** The Union proposes that the following language be added to the Discipline Article:

Personnel records of an employee will be cleared of written reprimands after a period of two (2) years from the date of reprimand. Verbal reprimands will be cleared from the employee's personnel record after a period of one (1) year. Both verbal and written reprimands will only be removed from the personnel record if no further infractions are made.

**Town proposal:** The Town opposes the Union's proposal.

### **Positions of the parties**

The Union asserts that its proposal ensures that stale reprimands are no longer in an employee's personnel file but are removed after a reasonable period of time. Employees, the Union states, should not have warnings that are very old remaining in the file which then can be used against the employee at a later point in time.

The Town opposes the Union's request. It states that there should be no artificial time period by which to remove matters from an employee's personnel file. The Town is concerned over legal issues and public perception over a provision that would permit the purging of personnel files. The Town maintains that the principles of progressive discipline ensure that stale records can not be used to discipline employees.

### **Discussion**

Each party raises legitimate concerns about language that limits how long records can be kept in an employee's personnel files. A review of the contract submitted by the Union shows that only Milford has language that establishes a time frame for removing material from an employee's personnel file. As a general matter, the principles of progressive disciplining dictate that old warnings can not be resurrected against an employee. As opposed to establishing an artificial time period, the language adopted in Pelham provides a reasonable compromise. It states:

Records of disciplinary action are of less significance after the passage of time.

### **Recommendation**

The parties should add to the disciplinary Article the following provision. "Records of disciplinary action are of less significance after the passage of time."

### **Conclusion**

Throughout this report I have attempted to balance the interests of the employees, the Town and the citizens of the Town of Litchfield. It is earnestly hoped that this report will be useful to the parties in reaching a successor agreement.

Respectfully submitted

Gary D. Alltman

Brookline, Massachusetts  
December 4, 1992

# AUDITOR'S REPORT

February 19, 1992

Board of Selectmen  
Town of Litchfield, New Hampshire

We have audited the general purpose financial statements of the Town of Litchfield, New Hampshire for the year ended December 31, 1991, and have issued our report thereon dated February 19, 1992.

In planning and performing our audit of the general purpose financial statements of the Town of Litchfield, New Hampshire for the year ended December 31, 1991, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Town of Litchfield, New Hampshire is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories.

- Budget
- Cash and investments
- Revenue and receivables
- Expenditures for goods and services  
and accounts payable
- Payroll and related liabilities
- Debt and debt service expenditures

For all of the control categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

## ***TAX COLLECTOR RECORDS***

### ***Observation***

The Tax Collector's report as submitted for the audit did not accurately reflect the activity for the prior year levies. The year-end computer generated reports, used as a basis for preparing the annual report, could not be reconciled to the manual records as the system was purged during the year. As a result of the purge, all activity prior to May was deleted from the system.

### ***Implication***

Additional time was required to audit the activity of these levies as reflected on the Tax Collector's report. We were able to reconcile the activity with an immaterial variance of approximately \$200.00. Our analysis disclosed, aside from the effect of the purge, the majority of the differences were caused by incomplete and improper recording of abatements and tax deeded property on the computer system.

### ***Recommendation***

In order for the computer generated reports such as uncollected tax lists to be accurate, non-cash transactions such as abatements and tax deeding of property must be recorded on a timely and complete manner. We recommend that procedures be established to ensure that all such transactions are properly recorded on the computer system. In addition, system purges should only be done as part of the year end closing to retain integrity of the financial data.

## ***TAX COLLECTOR/TOWN CLERK CASH DRAWER***

### ***Observation***

As in the previous year, we noted that the reconciliation of the cash register drawer is not formally documented as part of the balancing process.

### ***Implication***

The absence of written documentation of the cash drawer reconciliation results in the lack of permanent record indicating that the procedure was done. Without formal documentation, the identification and disposition of any cash overages, shortages or other processing errors is not available in a written form.



### Recommendation

We recommend that written documentation of the daily cash drawer balancing process should be retained and filed with the computer generated reports and cash register tapes. This will provide written evidence to support the daily cash balance and document the reconciliation process.

### **UNIFORM COMMERCIAL CODE FEES**

#### Observation

We were unable to reconcile amounts recorded as received for uniform commercial code filing fees with supporting documentation.

#### Implication

Controls over receipt of uniform commercial code fees may be inadequate.

#### Recommendation

We recommend that all funds received by the town clerk's office for whatever reason be deposited to the Treasurer's account. Cash shortages should be investigated as part of the Town's daily written cash reconciliation procedures and be followed up by the Town Clerk.

### **MAINTENANCE OF MOTOR VEHICLE LOGS**

#### Observation

We noted that the motor vehicle log which records all motor vehicle transactions were missing for the months of September and October, 1991. Consequently, it was necessary for us to reconstruct these records to enable us to complete the audit.

#### Implication

Motor vehicle logs are an integral part of the Town Clerk's motor vehicle cash records and must be safeguarded against possible loss. The missing records are an indication of inadequate safeguarding of essential town records.

#### Recommendation

We recommend that the Town Clerk's Office develop and implement appropriate record retention procedures including securing such records in locked files or cabinets when not in use.

\*\*\*\*\*

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.



Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable conditions described above are not material weaknesses.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Town of Litchfield, New Hampshire, in a separate letter dated February 19, 1992.

This report is intended for the information of the Board of Selectmen and the management of the Town of Litchfield, New Hampshire. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Vachon, Clukay & Co., PC  
Certified Public Accountants

## SELECTMEN'S REPORT - 1992

1992 has been a remarkable year for the Town of Litchfield. There have been several matters which have kept the entire Town administration extraordinarily busy and occupied, some of which testing the resolve and determination of all of us.

The Board of Selectmen, for the second year, saw two new selectmen sworn in to manage the town's affairs. The Board was challenged for the entire year with managing the Town's everyday business while attending to lengthy, time consuming legal matters which were well beyond Board's control. Those problems were dealt with and most of them brought to a satisfactory conclusion.

To fill the vacancy left by Ralph Boehm, the remaining two selectmen sought applicants. Some talented and well qualified people responded and were interviewed. After those interviews, former selectman, Steve Robinson was selected. He will fill the vacancy until the Town Elections in March, 1993.

The Police Union negotiations continued, and are continuing. The negotiations were declared to be at an impasse and went to a fact-finder. The Selectmen have, after a great deal of discussion and deliberation, rejected the latest findings by the fact-finder as being much too expensive for the Town. The Police Union has accepted the report and now you, the Town voters, will make the final decision to accept or reject the package.

The rate case and fire hydrant charges of Southern New Hampshire Water Company was ongoing and the Town and Water Co. came to a tentative agreement in November. We wait for concurrence from the Public Utilities Commission. It suffices to say that in the future *all* Town residents should take a greater interest in their community and pay more attention to what is happening around us. Perhaps then, long, drawn-out, and costly disputes such as these can be avoided or reduced to more manageable proportions.

The Circumferential Highway hearings have gone on this entire year with a faint glimmer of hope for completion. Litchfield has been represented by several Town department heads and committee members who have given many hours to meetings, study of impact, and making sure that the State of New Hampshire and the Corps of Engineers are made amply aware of the vast importance of this highway to the town and its impact to the future growth and development of industry in the Town of Litchfield.

The impact fees established by the Planning Board have been put into place and the Town should begin seeing the results of same.

The solid waste committee has done an outstanding job of making our town incinerator facility something for us to be proud of.

Litchfield is not immune to the effects of the poor economic situation faced by the entire nation. The number of welfare cases has increased and, as was the case last year, the town has had to fill in with more temporary aid due to the reduced efficiency of the State Welfare Dept. due to cuts and the lack of revenue. The more positive side has been the Spartan effort by every department to control spending and still deliver the services required by town residents.

A Space Needs committee has been formed and is now in the process of examining the space requirements of the town departments with an eye toward the eventual construction of a new Town Hall, or, as it is now being referred to, Town Center. Our present Town Hall is severely overburdened and we are in great need of expanding facilities for Building, Fire, and Police Departments, Town Administration, and Town Clerk/Tax Collector offices.

We would be remiss if we did not thank all of the town people who have volunteered hundreds of hours to the town's business serving on the eleven (11) boards, commissions, and committees serving the Town of Litchfield. There is no lack of opportunity for people to get involved in your town government. We are always looking for volunteers who can, and do, make a difference. To inquire, contact the Administrative Assistant, Cecile Durocher, in the Selectmen's Office.

In closing, we wish to thank each of our town employees for their efforts and you, the town's people, for your cooperation and understanding during the past year and wish that the 1993 year will see much better times.

Sincerely,

Thomas Levesque, Chairman  
Cecil A. Williams  
Stephen Robinson

# LITCHFIELD FIRE DEPARTMENT

## Annual Report - 1992

I am pleased to again submit to you the annual report of the Fire Department for 1992.

Once again, we experienced a record breaking year, answering 300 calls for emergency assistance, up from 281 in 1991.

Members of the department continued to advance their skills by attending both department drills and training sessions and also attending advanced training classes in Amherst, Concord and Hudson for Career Level, Firefighter II and III certification. Several also received their Emergency Medical Technician certification and two received their degrees as Paramedics. I am very proud of our firefighters, not only for their skills and professionalism but also for their quest for excellence - this being done on their own time and for many, at their own expense.

The department members also continued to train in specialized areas of Incident Command, Emergency Medical and especially Hazardous Materials Operations. The last listed being a completion of the federal mandate under the Superfund Amendments and Reauthorization Act of 1986 (SARA).

We also moved closer to compliance under SARA by forming the town's Local Emergency Planning Committee. This committee, consisting of representatives from municipal departments, boards, and private industry, is responsible for drafting Litchfield's Emergency Response Plan. This plan, while primarily for hazardous materials incidents response, will be expanded for use in all types of man-made and natural disasters.

This year's Fire Prevention Week Activities were a resounding success and will be expanded for 1993. Keep your eyes peeled for the Litchfield Bulletin for details!

Our inspection program was again quite successful with over 37 businesses and 7 multi-unit residential structures surveyed for fire safety compliance.

We are still working with the Selectmen and Space Needs Committee to address the long range needs for fire protection in both the south and north ends of town.

We also experienced several costly mechanical breakdowns this year. The equipment continues to get older, and yet must respond to more calls. Our vehicle replacement program will hopefully address this problem.

A reminder that the FIRE AND AMBULANCE EMERGENCY NUMBER IS 883-7707. This number is now equipped with TDD capability for the hearing impaired. The fire station number is 424-8071, for business calls only.

I would ask all of you to continue to support the Firefighters' Association fund raising efforts throughout the year. We are planning the fund drive for 1993 to be in late March, culminating with a Ham and Bean Supper on March 27. I hope to see you all there!

I want to again express my sincere thanks to the firefighters and their wives for their tremendous efforts in responding to your emergency needs, day and night.

I also wish to thank the Board of Selectmen and the other town department heads and employees for their help and cooperation during the year.

As always, I thank you, the residents of Litchfield, for your support and understanding. May you have a happy and fire safe 1993!

Respectfully submitted,

Brent T. Lemire  
Chief of Fire Department

## **LITCHFIELD FIRE DEPARTMENT Statistical Report - 1992**

<b>TOTAL NUMBER OF INCIDENTS:</b>	<b>300</b>
-----------------------------------	------------

Fires	41
Special Service	222
False Alarm	10
Accidental Alarm	27

### **TYPES OF FIRE CALLS**

Structure:	11
(8 Chimney, 1 room, 1 dryer, 1 water heater)	

Mutual Aid - Fire Scene:	
(5 Hudson, 3 Londonderry)	

Brush	17
Motor Vehicle	2
Tractor	1
Motor Home	1
All Terrain Vehicle	1

### **TYPES OF SPECIAL SERVICE CALLS:**

Smoke Investigation	29
Medical Emergency	98



(23 Accident, 60 House, 3 School, 1 Walk-in,  
9 Business, 2 etc.)

Water Problem Inside	2
Mutual Aid - Station Coverage:	15

(5 Hudson, 5 Londonderry, 5 Manchester)

Miscellaneous:

Lockout	78
Lockin	1
Propane Leak	3
Arching Wires	7
Controlled Burn	39
Good Intent	2
Gasoline Leak	1
Electrical Problem	1
Illegal Burn	3
Permit Burn	2
Hazardous Materials Incident	2
Check Conditions	4
Investigate Explosion	1
Tree down	1
Assist Police	2
Search for Downed Aircraft	1
Etc.	3

ESTIMATE FOR FIRE DAMAGE:	\$ 50,400.00
---------------------------	--------------

MUTUAL AID RECEIVED	6
( 6 Hudson)	

EQUIPMENT USED:

4" Hose	1550 feet
3" Hose	150 feet
2-1/2" Hose	620 feet
1-3/4" Hose	2100 feet
1" Booster Hose	550 feet
1-1/2" Forestry Hose	2400 feet
35 ft. Ladder	7 times
28 ft. Ladder	2 times
Roof Ladder	5 times
Extinguisher	28
Air Packs	56
Smoke Ejector	16
Flood Lights	24
Resuscicator	26

First Aid Kit	56
Hand Tools	50
Indian Tanks	9
Floating Pump	2
Rope	50 feet
Stokes Basket	1
Portable Tank	2
Chimney Kit	3
Foam	20 gallons

#### APPARATUS RESPONDING:

Engine 1	233
Engine 2	16
Engine 3	54
Tanker 1	16
Forestry 1	49
Forestry 2	11
Air Supply Unit	1
Cars only	23

## POLICE DEPARTMENT INCIDENT REPORT 1992

Assaults (Simple)	20	False Report to Law	
Assaults (1st & 2nd)	3	Enforcement	3
Assaults (Aggravated		Fraudulent Use of a	
Felonious Sexual)	1	Credit Card	1
Assaults (Sexual)	2	Harassment	46
Attempted Burglary	4	Illegal Dumping	2
Attempted Suicide	7	Junk Vehicle Ordinance	3
Attempted Theft	1	Littering	1
Bad Checks	7	Missing Child	1
Burglaries	25	Missing Person	1
Carrying a Firearm		Possession of Alcohol	50
Without a License	3	Possession of a Firearm	1
Child Abuse	1	Prohibited Sales	3
Criminal Liability	1	Receiving Stolen Property	2
Criminal Mischief	68	Recovered Lost or	
Criminal Liability for		Misplaced Property	3
Conduct of Another	1	Resisting Detention	5
Criminal Threatening	18	Runaways	8
Criminal Trespass	12	Shoplifting	1
Deceptive Business Practice	1	Theft (Miscellaneous)	82
Disorderly Conduct	7	Uncontrollable Child	1
Domestic Complaints	31	Unlawful Activities	5
Drug Law Violations	14	Unlawful Entry	2
Endangering the Welfare		Untimely Death	2
of a Child	2		

# POLICE DEPARTMENT INCIDENT REPORT 1992

ARRESTS		OTHER	
Adult	171	Alarms	84
Juvenile	40	Assist Motorists	154
		Assist Other Agencies	110
		Attempt to Locate	2
		Cruelty to Animals	1
		Found Property	13
		Medical Emergencies	36
		Noise Complaints	38
		Nuisance Dogs	1
		Paperwork Served	132
		Police Information	631
		Protective Custody	11
		Suspicious Persons	20
		Suspicious Vehicles	114
		Zoning Ordinance Violations	5
		<b>CALLS REPORTED</b>	<b>4055</b>
<b>MOTOR VEHICLE ENFORCEMENT</b>			
Accidents (No Injury)	48		
Accidents (With Injury)	9		
Conduct after an Accident	4		
Counterfeit Stickers	3		
Disobeying a Police Officer	10		
DWI	55		
Habitual Offenders	1		
Hit and Run	1		
OHRV Accident (No Injury)	3		
OHRV Accident (With Injury)	2		
OHRV Complaints	22		
Open Container Law	5		
Operating after Suspension	34		
Operating a Motor Vehicle Under Age	1		
Operating without a Valid License	3		
Prohibition	19		
Racing on Highways	1		
Reckless Conduct	8		
Reckless Operation	5		
Summonses	632		
Transporting Alcohol	8		
Unauthorized Use of a Propelled Vehicle	1		
Warnings	1142		

**ANNUAL REPORT 1992**  
**PUBLIC LIBRARY TRUSTEES**

This year, as always, I would begin this report with a long list of "Thank you's" to the community groups and individual volunteers whose support of our programs is so gratifying. The Women's club donated funds for the purchase of books. Quentin Lewis donated a computer that will be the cornerstone enabling the library to become automated. We received several anonymous donations to help us fund Museum Passes and Trustee training seminars. Sue Wright once again coordinated the story hour programs for pre-school and kindergarten youngsters. These were run on a shoestring budget by talented volunteer moms. This kind of support tells me that the Library is a popular resource in the community which people feel is worthy of their time and effort and money.

This year the Trustees felt increasingly the pressure to address the issues of increased space and handicapped accessibility. As far as we know we will not be a part of the proposed Municipal complex. If we are to expand and remodel at our present location we must acquire land adjacent to us in the center of the historic district. We are keenly aware of the many pressing priorities impinging on the town budget and will work to keep the tax impact of a land purchase as low as possible. As Trustees, it is our job not only to maintain the physical plant and meet the needs of our patrons but to plan for the future needs of town residents whether it be getting our patrons with handicaps in the door or providing an automated system to make use of our resources easier and more efficient.

I would like to thank my fellow trustees and the Library staff for their hard work, cooperation and effort throughout the year.

Christine Lepine, President



## LIBRARIAN'S REPORT 1992

During 1992 the library circulated 22,702 materials and 359 new patrons registered. Over 550 books, acquired either through expenditure of town funds and fine money or through generous donations were added to our collection. Donors this year include: D. Boyer; Brousseau family; Danzi family; M. Houle; L. Landry; J. McKibben; Dr. McMahon; S. Morgan; C. Nilsen; L. Officer; R. Petit; Powers family; P. Reed; C. Ryan; M. St. Louis; M. Shea; A. Tobin; and the Wilson family. I would also like to thank the donors who remained anonymous.

Story hour continued to be a very popular program. Ann Corson and Barbara Muirhead direct the Monday group of 3-4 year olds, while Ann McKillop and Linda Desroches lead the Wednesday group. Susan Wright and Karen McNally directed the 5-6 year old program until recently, when Diane Bolton replaced Susan. I appreciate the years of service that Susan has given to story hours. I will miss her help. A special thanks to all the volunteers. Without them, story hours would not be possible.

The library again participated in the Darrah Pond Summer Camp with our reading program. Thanks to the Recreation Committee and Mrs. Kristen Pereira.

Thanks again to the Litchfield Women's Club for their donation which purchased several new children's titles. I am grateful to the anonymous donors whose generosity purchased the family pass to the Christa McAuliffe Planetarium.

The library will be able to progress into the realm of automation thanks to a very generous gift. Quentin Lewis donated a computer and monitor to the library. His gift, combined with the circulation software the library hopes to purchase in 1993, will improve the efficiency of our operations.

Thanks to a special group of girls, Scout Troop #832. The girls donated a half-barrel tub and planted flowers in the spring and fall, giving the grounds some color and beauty.

In closing, I wish to thank the Trustees for their continued support. Together, we will strive to introduce more members of our community to the library's resources.

Claudia Danielson  
Librarian

## ROAD AGENT'S REPORT 1992

The Highway Department continues its steady progress in upgrading deficient roadway sections in the Town of Litchfield. In 1992, Bixby Road, from Route 102 to Cutler Road, was reconstructed including an upgrade of the closed drainage system. This represented the completion of the Cutler Road/Bixby Road improvement project begun in 1991. The Highway Department conducted other routine maintenance procedures including sign replacement, improvement to drainage, roadside maintenance and paint markings of various town road locations during the 1992 construction season.

Other Highway Department achievements in 1992 include the preparation of plans and bid documents for improvements to Brook Road, Forest Lane, and Courtland Avenue in the north end of town. It is anticipated that these improvements will be constructed in 1993 pending a favorable town vote to appropriate construction funds. Also, the survey and design is under way for the "center section" of Albuquerque Avenue, from Meadowbrook Lane to Hillcrest Road. The town road agent and Town Officials have continued to provide input a road design issues with the New Hampshire Department of Transportation regarding the construction of the Nashua circumferential highway along the south end of town. This was necessary to ensure that the NHDOT adequately considered town concerns. As part of the circumferential project it is anticipated that the most southerly two thousand feet of Albuquerque Avenue will be built by the NHDOT in 1993-94 as part of the circumferential highway project. The highway department is coordinating town design efforts to complete Albuquerque Avenue in the south end from the NHDOT project to existing Albuquerque Avenue near Cranberry Lane.

Research of town records indicate that in 1984 the Highway Department was responsible for maintaining 24 miles of roadway in the town. The cost per mile to maintain these roads was \$4,300. In 1992 Town Road mileage is now 54 miles (226% increase) while the cost per mile to maintain the roads was \$4,400 (2% increase). The costs for maintenance are measured in actual dollars and not adjusted for inflation.

Due to the increase in road miles the Town has contracted for an additional truck for winter maintenance. This brings the winter maintenance fleet to a total of five trucks plowing town roads. In addition, the Town employs two light duty trucks to plow and maintain the town parking lots, the incinerator area, roadway Cul-De-Sac's and recreational areas.

In closing, I would like to recognize the accomplishments of the Town office staff and that of our consulting engineer, Caron Engineering, Inc., in assisting me to meet the increased demand for Highway Department services. I could not do the job without their help. Also, I would like to thank the Board of Selectmen for its continued support to meet Highway Department objectives. This effort has resulted in a town road network whose quality is ever increasing but the cost per mile to maintain these roads is holding steady.

Roland Bergeron  
Road Agent

**BUILDING DEPARTMENT**  
**REPORT OF THE CODE ENFORCEMENT OFFICER — 1992**

There were five hundred and two (502) building permits issued during the year 1992 and were classified as follows:

<b>Description</b>	<b>No. of Permits</b>	<b>Estimated Valuation</b>
Single Family Dwelling	58	\$ 8,120,000.00
Utility Storage Buildings	9	\$ 4,800.00
Additions, Alterations, Renovations	31	\$ 298,000.00
Breezeways & Garages	14	\$ 154,000.00
Detached Garages	4	\$ 56,000.00
Farm Buildings	3	\$ 50,000.00
Swimming Pools	16	\$ 176,000.00
Decks & Porches	24	\$ 62,000.00
Signs (Temporary)	3	
Signs (Permanent)	-	
Commercial Structures	2	\$ 225,000.00
Chimneys & Fireplaces	62	\$ 185,000.00
Electrical	104	\$ 305,000.00
Plumbing	97	\$ 291,000.00
Furnaces	74	\$ 296,000.00
Foundations	1	\$ 6,000.00
Total Permits Issued	502	\$10,228,800.00

Permit Fees Received and  
Returned to the General Fund

\$54,890.36

Respectfully Submitted,  
Roland E. Bergeron  
Code Enforcement Officer

**BUILDING DEPARTMENT**  
**Administration and Statistical Report — 1992**

Violations Cited	6
Court Cases	2
Registered Complaints	146
Telephone Calls Received for Inspections	1,928
Telephone Calls Received for Information	4,544
Informational Assistance given to Walk-Ins	2,224
Administer, collect, and record for school and road impact fees	

## HEALTH DEPARTMENT

### REPORT OF THE HEALTH OFFICER 1992

Description	Cases	Permits	Inspections
Individual Sewerage Disposal Systems		93	196
Individual Wells		67	72
Viewing Test Pits & Soil Percolation Rates			102
Inspection of Food Service Establishments			5
Inspection Mobile Home Parks			2
Dog Bites Reported by Animal Control Officer	6		
Cat Bites	3		
Complaints Received & Investigated	6		
Foster Home Inspections		6	6
Child Care/Day Care Facility Inspections	10	10	10
Kindergarten/Nurseries	4	4	4
TOTAL	29	180	397

Respectfully Submitted,

Roland E. Bergeron  
Health Officer



# HILLCREST CEMETERY ASSOCIATION

## NOTES TO FINANCIAL STATEMENT

DECEMBER 31, 1992

Hillcrest Cemetery Association is a non-profit association established on November 11, 1908, to improve and maintain the Hillcrest Cemetery located in Litchfield, New Hampshire.

### Cash/Savings

Checking Acct. - St. Mary's Bank	\$ 1,345.70
Savings Acct. - St. Mary's Bank	3,357.40
Certificate of Deposit - First NH	<u>7,000.00</u>
	\$11,703.10

### Contributions

Town of Litchfield	\$ 400.00
Hillcrest Cemetery Trust Fund	300.00
Perpetual Care	200.00
Town of Litchfield (Arch Repair)	<u>600.00</u>
	\$ 1,500.00

### Interest Income

St. Mary's (NOW)	\$ 12.54
St. Mary's (Savings)	124.80
First NH (CD)	<u>386.27</u>
	\$ 523.61

\* \* \* \* \*

## INCOME STATEMENT

(As of December 31, 1992)

### Income

Contributions	\$ 1,500.00
Interest Income	<u>523.61</u>
	\$ 2,023.61

### Operating Expenses

Maintenance	\$ 1,125.00
NH State Fee	50.00
Repairs/Equipment	945.00
Rental Fee	<u>50.00</u>
	\$ 2,170.00

# HILLCREST CEMETERY ASSOCIATION

## BALANCE SHEET

December 31, 1992

### Assets:

Cash	\$ 1,345.70	
Savings	3,357.40	
Certificate of Deposit	<u>7,000.00</u>	
Total Assets:		\$11,703.10

### Liabilities:

-0-

### Equity:

Principal Fund	\$11,849.49	
Net Loss	<u>146.39</u>	
Total Equity:		\$11,703.10

**PINECREST CEMETERY ASSOCIATION OF LITCHFIELD, N.H.**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1992**

Pinecrest Cemetery Association of Litchfield, N.H. is a non-profit association established to improve and maintain the Pinecrest Cemetery, located in Litchfield, New Hampshire. It is on the cash basis of accounting, with its year end on December 31st.

**Cash**

Checkbook - First NH Bank	\$ 3,751.30
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**Savings**

Nashua Trust Company	\$1,298.47
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**Certificates of Deposit**

Bank	Rate	Expires	Amount
Nashua Trust	6.05%	9-23-93	\$4,418.25
Nashua Trust	8.15%	1-01-93	1,000.00
			<u>\$5,418.25</u>

**Principle Fund**

Beginning Balance	\$5,518.25
4 Lot Sales	400.00
Ending Balance	<u>\$5,918.25</u>

**Contributions**

Board of Selectmen	\$ 400.00
Town Trustees	500.00
Total	<u>\$ 900.00</u>

**Interest Income**

Type	Amount
Certificates	\$ 310.61
Checkbook	95.60
Savings	13.93
Total	<u>\$ 420.14</u>

**PINECREST CEMETERY ASSOCIATION OF LITCHFIELD, N.H.**

**INCOME STATEMENT  
FOR TWELVE MONTHS ENDED DECEMBER 31, 1992**

Contributions	\$ 900.00	
Interest Income	<u>420.14</u>	
Total Income		\$ 1,320.14
Operating Expenses:		
Outside Labor	500.00	
Professional Services	140.00	
State Fees	<u>50.00</u>	
Total Operating Expenses		<u>690.00</u>
Net Income		<u><u>\$ 630.14</u></u>

**PINECREST CEMETERY ASSOCIATION OF LITCHFIELD, N.H.**

**BALANCE SHEET  
DECEMBER 31, 1992**

**ASSETS**

Current Assets:		
Cash	\$ 3,751.30	
Savings	1,298.74	
Certificate of Deposit	<u>5,418.25</u>	
Total Current Assets		<u>\$10,468.29</u>
Total Assets		<u><u>\$10,468.29</u></u>

**LIABILITIES & EQUITY**

Current Liabilities:		\$ -0-
Long Term Liabilities:		-0-
Equity:		
Principle Fund	\$ 5,918.25	
Income Fund	\$ 3,919.90	
Net Income 12-31-92	<u>630.14</u>	<u>4,550.04</u>
Total Equity		<u>\$10,468.29</u>
TOTAL LIABILITIES & EQUITY		<u><u>\$10,468.29</u></u>

**ANNUAL REPORT**  
**ZONING BOARD OF ADJUSTMENT**

The Zoning Board of Adjustment acted on six requests for variances and special exceptions during 1992. The ZBA decided in favor of the applicant in all of the cases which resulted in the granting of three variances and three special exceptions.

The ZBA granted a variance from side line setback requirement in order to permit construction of a house addition. Variances were also granted to permit relocation of a house within the Northern Commercial Zone and construction of a second sign on the same commercial lot. Two special exceptions were granted to permit the construction of a street and an access way across wetlands. The third special exception granted by the ZBA allowed vehicle repairs in the Northern Commercial Zone.

Ninety-seven percent of the expenditures incurred by the ZBA during 1992 were recovered through application fees.

The ZBA welcomes Jon Ciemiewicz as a new member and extends a warm invitation to Litchfield residents to join us in serving the town by becoming a member of the Zoning Board of Adjustment.

Robert W. Goczalk, Chairman  
Paul L. Belliveau  
Jon Ciemiewicz  
Gregory Lepine  
Kevin Lynch



## CONSERVATION COMMISSION

### ANNUAL REPORT

To the residents of Litchfield for 1992. Your Conservation Commission has been active in a variety of activities this year. We have attended various seminars including Stream Water Quality Assessment Curriculum which we would like to implement with some Middle School students. In April three of us attended the NH Fish and Game Non-Game Conference. In June the chairman attended Audubon Society of NH workshop aimed at comparatively evaluating the Towns wetlands.

For Arbor Day, in April, we planted a crabapple tree at Griffin Memorial School in memory of Nancy C. Henrick. We also gave a tree to each GMS student with help from NE Telephone Pioneers.

Our traditional April Fishing Derby at Nesenkeag Brook was again enjoyed by approximately 75 children. This year the fish were purchased from Greenwood Hatchery in Milford and a matching amount of trout was supplied by the state. It was a chilly day but the fish were biting and we hope the children had a better idea of why we should keep our streams and rivers clean.

Industrial Arts teacher, Tom Wahle, and Middle School students constructed duck boxes for us to be placed in the wetlands this winter.

The Commission members put together a few bat boxes for sale as a fundraising project.

In addition, we are working with The Nature Conservancy and the Litchfield School Board for protection of a wetland, in Litchfield, described as the best example of a Basin Marsh in the State.

We are actively working with the NH Natural Heritage Inventory (a division of NH DRED) to protect rare plant and animal species found in Litchfield. One plant species is the first documented occurrence in the State of NH.

If we pursue the comparative wetland analysis we will be advertising for more help from the public.

As the lull in the real estate boom continues we hope to acquire critical pieces of property for habitat protection and passive recreation.

Joan McKibben, Chairman  
Glenn McKibben  
Mary Brennan  
Loren Jean  
Lisa Bonneau

## **1992 ANNUAL REPORT NASHUA REGIONAL PLANNING COMMISSION**

The needs of our region and its municipal jurisdictions were clearly reflected in NRPC's two highest priorities for 1992: the establishment of the regional Center for Economic Development and the completion of the Nashua Area Transportation Study (NATS) update.

On the former, in tandem with the City of Nashua, local business leaders, the area Chamber of Commerce and our member communities, we committed our time and energy toward the dual objectives of organizing a public/private economic partnership to benefit the entire region and creating a service and information center to assist existing as well as emerging businesses. On the latter, after almost two years of exhaustive data collection and analysis plus the calibration of a sophisticated traffic model, we have completed a comprehensive long range transportation plan for the region. Recognizing the critical need to improve our highway network while we continue to pursue alternative modes, the NATS update will serve as the blueprint for investment in this critical aspect of our economic infrastructure.

This past year we also added another new item to our work program: staffing a regular forum on local cable television service. Litchfield shares the same cable operator as a majority of our other towns, although under a separate franchise agreement. Many of our selectmen have agreed that municipal needs as well as consumer interests can be best served through a joint negotiating strategy.

One of our more significant local assistance projects of the past year involved working with the Litchfield Planning Board in the drafting of ordinance language for a comprehensive system of impact fees on new development.

A summary of our other key accomplishments for 1992:

### **Data Services**

With the arrival of the 1990 Census information, and in our role as a Regional Data Center for the U.S. Bureau of the Census, we equipped NRPC to more quickly respond to the information needs of Litchfield residents and businesses through the organization and distribution of a wide variety of data. Also, an important tool created this past year was the integration of all Census tract and block boundaries into our geographic information system to allow for immediate geographic referencing of all Census data.

## **Merrimack River**

We completed another phase in our Merrimack River Corridor Management Program working with Litchfield and the other three riverfront communities to evaluate local regulations on stormwater management, erosion control, wetland protection, groundwater management and shoreland protection. In addition, we developed and implemented a volunteer river water quality monitoring program, and we prepared and distributed educational materials on household water pollution reduction.

## **Major Transportation Projects**

We continued to work with local, state and federal officials to spur the implementation of this region's most significant highway projects including the Everett Turnpike widening, the Circumferential Highway and the Route 101A Bypass. NRPC also contributed to the preparation of the environmental impact statements for both the Circumferential and 101A, and we encouraged and coordinated public participation for the projects.

## **Planning Board Training**

In addition to our annual workshop series — in 1992 we held a very popular session entitled "Common Ground: Coexistence of the Planning Board and the Zoning Board of Adjustment" — this past year we produced our first educational video, "Site Plan Review: The Basics", with multiple copies available for circulation.

## **Regional Historic Resources**

Recognizing the wealth of historic buildings and sites found in our communities as well as the threat to their preservation, we completed an historic resources assessment of the region and produced a report that also includes local histories and a description of local architectural styles.

## **Heritage Trail**

In 1988, the idea of a continuous trail from Massachusetts to Canada was formally authorized by the N.H. Legislature; and over the course of the last year NRPC has been working both as a member of the state's Heritage Trail Advisory Committee and with our interested communities like Litchfield to plan for local trail segments along the Merrimack River.

## **Geographic Information System**

To enhance our capacity for computer based mapping and information management, we continued to invest in our G.I.S. through the creation of additional data layers — including road networks, surface water, traffic zones, land use, zoning, Census boundaries and aquifer resources. In addition, staff produced a new digital base map of Litchfield.

### **Traffic Count Program**

With counters at over 100 locations, we maintained a regional traffic count system to provide the most accurate and current data to meet local, state and regional needs; and we published our annual summary report that is distributed to our member communities.

### **Flood Plain Management**

In conjunction with the NH Office of Emergency Management, we provided assistance to Litchfield and a number of other communities participating in the National Flood Insurance Program including assessments of flood prone areas, reviews of current regulations and suggested revisions to existing ordinances.

Let me close by putting in a pitch for regionalism . . . Just as important as the services that we provide, a significant part of NRPC's mission is getting people to appreciate that we all could be better off, if only a little bit, with more intermunicipal cooperation and more thoughtful coordinated planning. I am pleased with the progress we have made in 1992.

Respectfully submitted,  
Don E. Zizzi  
Executive Director

# ANNUAL MEETING ELECTION RESULTS, TOWN OF LITCHFIELD

Moderator, Philip M. Reed declared the polls open at 7:00 AM and they remained open until 7:00 PM, at which time there were no voters present waiting to vote.

Voters on Checklist:	2549		
Ballots Cast:	616 Regular		
	15 Absentee		
Selectmen (3 year term):			
Thomas W. Levesque, Sr.	476		Elected
Selectmen (2 year unexpired):			
Cecil A. Williams	406		Elected
Road Agent (1 year term):			
Roland E. Bergeron	473		Elected
Town Trustee (3 year term):			
Marilyn P. Jewett	write-in	9	Elected
William Spencer	write-in	3	
Steven P. Calawa	write-in	2	
Town Trustee (2 year unexpired term):			
Pauline Lynch	write-in	1	Elected
Library Trustee (3 year term):			
Steven P. Calawa		309	
David Dominici		325	Elected
Margaret M. Shea		346	Elected
Fire Chief (1 year term):			
Brent Lemire		530	Elected
Budget Committee (3 year term):			
Marilyn P. Jewett		419	Elected
William Spencer	write-in	209	Elected
Robert Desmarais	write-in	12	
Budget Committee (1 year unexpired term):			
Mark E. Ferguson		426	Elected
William Spencer	write-in	14	
Town Moderator (2 year term):			
Philip M. Reed		530	Elected
Checklist Supervisor (6 year term):			
Robert Redding		488	Elected



**SCHOOL ELECTIONS**

School District Moderator (1 year term):		
Philip M. Reed	513	Elected
School Board (3 year term):		
Mary Pacheco	162	
Philip R. Seavey	266	Elected
Linda Tenney	244	
Richard Lascelles	write-in 383	Elected
School District Clerk (1 year term):		
Diane L. Jerry	543	Elected
School District Treasurer (1 year term):		
JoEllen Bellerive	491	Elected

**ZONING ORDINANCE AND  
BUILDING CODE AMENDMENTS**

1. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Section 140, Sign Ordinance, by revising Sections 140.01, 140.02 and 140.03, and deleting Section 140.10 (a) and (b). This amendment will clarify the application procedures under the Sign Ordinance and establish maximum sign heights for all zoning district? (Vote by official ballot.)

YES     425  
NO       100

2. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Sections 210.2 (1) Residential District and Section 252 Home Occupations. This amendment will define permitted home occupations in the residential zone, establish procedures for permitting home occupations subject to Planning Board review, and require non-conforming home occupations to register with the Planning Board? (Vote by official ballot.)

YES     331  
NO       191

3. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Sections 330.2, 340.2, 350.2 and 360.2 Commercial and Commercial Industrial Districts. This amendment will permit one residential dwelling unit to be developed in conjunction with a commercial use. In addition, this amendment will now permit warehousing of goods as a use in the Southwestern Commercial Zone? (Vote by official ballot.)

YES     299  
NO       220

4. Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Repeal Section 265, Growth Management, and adopt in lieu thereof an impact fee system by adopting two new ordinances, Section 900 Public Facilities Impact Fees, and Section 980 School Facilities Impact Fees. These ordinances will require the payment of impact by new development in the Town to partially defray the Town's costs for building new roads and additional school facilities that are needed to serve the new development. Impact fees that are collected shall only be used for capital improvements, and may be matched with other funds appropriated by the Town in order to fund road and school capital improvements? (Vote by official ballot.)

YES     416  
NO       131

## **BUSINESS PORTION OF TOWN MEETING**

**FRIDAY, MARCH 13, 1992**

Moderator Philip Reed called the meeting to order at 7:45 p.m. in the gymnasium of Griffin Memorial School.

Members of Cub Scout Troop 11 presented the Colors, and led the assembly in the Pledge of Allegiance.

The moderator explained the rules of order under which he intended to conduct the meeting, reminding voters they have the right to overrule him at any time by simple majority vote. He asked whether the assembly wished to accord non-voters the right to speak at the meeting. On a voice vote, this courtesy was approved.

Results of the Tuesday election were announced, following which Maureen A. Huneke, Town Clerk/Tax Collector, swore in both the town and school newly-elected officials present at the meeting.

The meeting was opened to business under Article 1:

1. Roland Bergeron MOVED to raise and appropriate the sum of \$135,000.00 for the reconstruction of Bixby Road and Woodburn Road. This warrant had been recommended by the Town Budget Committee.

Phil Seavey MOVED to AMEND article 1 from its original \$135,000.00 to a new figure of \$130,000.00. He went on to explain why the Budget Committee wants to reduce this article by \$5,000.00. Mr. Seavey stated that in light of the news that was brought to them by Tom Levesque of the Selectmen's board, the Budget Committee reviewed the Town Budget with regards to increasing the General Assistance Fund. They determined that they needed to try and fund this additional money for the General Assistance Fund from within the existing budget. This particular item is one of the items that they felt they could reduce to hold the line on the current budget.

The Budget Committee felt that the road can still be completed and that the engineering costs had a slight surplus in there. We should still be able to complete the road in complete order the way that it should be done. Linda Davis seconded the Motion. There was discussion on the Motion. Roland Bergeron stated that neither Phil Seavey or the Budget Committee themselves never discussed this matter with him. The monies that we have for the construction are bare-bones, he said this is what it is going to cost. He stated that over and above the low bids which we are using was given to us when we bid Cutler Road off, the contractor that bid both jobs has agreed with the Town to do the job at the same price. Including over and above the bid we have inspections Roland stated that he doesn't have the time to do these inspections. He said someone has to be on the job 2 to 3 hours, it's a two month job. We aren't sure what we may get into until the job is started. Roland feels that if you need Public

Assistance then you should budget for it not take it from somewhere else in someone elses budget. Bill Spencer questioned about the lowest bid and he was told that it was \$120,400.00. Roland stated that this is a 2 year old job and we will have to make some amendments. Phil Seavey provided a little more detail and research that the budget committee come up with. The lowest bid was for \$120,400 and with engineering costs this would go up about \$5000 or \$6000 which still leaves a surplus \$4000. There are also State Funds that are available. Roland Bergeron spoke again stating that a statement has been made of possible State Funds that goes to show you that the money is needed. Charles Jones wanted to know how much money is being taken out of the budget all together. Tom Levesque said they have \$7,000 in budget now and wants to increase it to \$20,000 based on the fact that just under \$5,000 has already been spent in the first two months of this year. Mr. Levesque stated that Mr. Seavey's approach even though well intended is the wrong approach. We have to properly fund our programs by other means being voted on or not. I appreciate Mr. Seavey's attempt to vote on the Budget Committee. Mr. Seavey stated that they would be pulling another \$5,000 out somewhere else within the Town Budget. Ralph Boehm spoke and said we tried to appropriate \$135,000 for this road, if for example the motion passes and we cut to \$130,000.00 and if it costs \$133,000 to do it we will have to find that other \$3,000 someplace else which means we are still short. He also stated that he would rather be a couple thousand over than short where we have to take it from someplace else out of Roland's Budget or someone elses budget. Quintin Lewis stated that at the end of the year something in the order of 100 and something thousand dollars that we want to save. Why is it that the warrant article is written we couldn't take \$2000 from that extra money to finish the road.

Question was called on the amendment. Amendment CARRIED by Voice Vote.

Discussion was called on the Main Motion. There was no discussion. The Main Motion CARRIED by Voice Vote.

2. Ralph Boehm MOVED to see if the Town will vote to raise and appropriate the sum of \$25,000.00 to establish a capital reserve fund for Town Hall expansion or construction of a municipal complex. He explained how the Town Hall is very over crowded and weight wise it's probably exceeding the floor space. We have no other place to go. We already have the land at the corner of Hillcrest and Albuquerque. He also stated that we have to start saving for this now. This warrant had been recommended by the Town Budget Committee. This article was CARRIED by Voice Vote.



3. Roland Bergeron MOVED to see if the town will vote to raise and appropriate the sum of \$60,000.00 for drainage improvements and resurfacing of Brook Road and for the resurfacing of Forest Lane and Courtland Ave. Roland spoke on this warrant stating that the condition on this road is very poor, it is 20 years old and there has never been any construction done to it. Scott Raswyck spoke on behalf of the Budget Committee explaining why the Committee did not recommend this warrant article he said that it has been their tradition to keep the costs down and put the road projects in order. This warrant article had not been recommended by the Town Budget Committee. This article was NOT CARRIED by Voice Vote.
4. Roland Bergeron MOVED to see if the Town will vote to raise and appropriate the sum of \$36,000.00 for the survey and engineering design of the Albuquerque Avenue extension between Meadowbrook Lane and Hillcrest Road. There was some open discussion on this article, mostly on the fact that there is a lot of through traffic that goes through Meadowbrook Lane to Albuquerque. This warrant was not recommended by the Budget Committee. This article was CARRIED by Voice Vote.
5. Chief David Roberts MOVED to see if the Town will vote to hire one additional full-time police officer effective July 5, 1992 at an annual salary of \$20,925.00 and to raise and appropriate the sum of \$16,139.00 for salaries and related costs for the period of July 5, 1992 to December 31, 1992. This warrant was not recommended by the Town Budget Committee.

Moderator Philip Reed stated that a request for a secret ballot had been made.

Chief Roberts said the question most asked of him was why look for a warrant article this particular year when money is tight, and the economy is so bad. His reply was when the economy is bad our job increases. The last time we added a position to the police department was back in 1989, at which time we created a detectives division. The division was needed and certainly has paid for itself many times, however it did nothing to help with the patrol of the town in itself. In 1988 there was an attempt to assist with increasing the patrol but that was defeated in the 1988 town meeting. Going back to 1987 there was an increase to add positions to the patrol division. That means there hasn't been any additions in five years. In that period of time according to the statistics kept by the building department we show in excess of three hundred new single and multi dwellings have been built. The estimated figure of new people in town since 1987 would be over one thousand, raising the population of Litchfield to slightly over six thousand. In 1990 the need was felt for the safety of the town to add one officer but Chief Roberts was asked to keep his budget lean, he did as asked. In 1991 the town continued to grow and again the need was there, but as in the year before Chief Roberts was again asked to keep the budget low.



Chief Roberts did as he was asked. In 1992 even though the economy is bad, at some point you have to call a halt to how much longer this can be put off. Chief Roberts felt a responsibility to come before the people of the town to let them know that he felt in jeopardy of not being able to give the people the service that they deserve. Chris Lepine asked if there were any shifts left uncovered. Chief Roberts stated there is twenty-four hour coverage. Pat Hamilton wanted to first of all let the Chief know he felt a great job was being done by the police department, he also wanted to know if any part time officer would be ready to fill this full time position. Chief Roberts said the officer that would have stepped up already left for another town with a better starting salary. Bill Spencer said he felt a super job was being done by the police department, but he felt that crime reports seem to be down. Chief Roberts stated that crimes today are more violent. Bob Desmarais spoke well of the crime watch, and said that the chief went there to speak to him and his neighbors. He said he was very impressed with the caliber of the Litchfield Police Department. Numerous Litchfield citizens spoke to give their support and praise to Chief Roberts and his police department.

There was a fifteen minute recess at this time. This article was CARRIED by secret ballot.

127 Yes

75 No

6. Gary Garfield MOVED to see if the Town will authorize the Selectmen to borrow money in anticipation of taxes. This article was CARRIED by Voice Vote.
7. Ralph Boehm MOVED to see if the Town will adopt the provisions of RSA 79-A:25-a to account for revenues received from the land use change tax in a fund separate from the general fund? Any surplus remaining in the land use change tax fund shall not be part of the general fund until such time as the legislative body shall have had the opportunity at an annual meeting to vote to appropriate a specific amount from the land use change tax fund for any purpose not prohibited by the laws or by the constitution of this state. After an annual meeting any unappropriated balance of the land use change tax revenue received during the prior fiscal year shall be recognized as general fund revenue for the current fiscal year. This article was to be voted by ballot. Article was CARRIED by ballot.

Yes 169

No 09

8. Thomas Levesque MOVED to see if the Town will vote to recognize the following roads as dedicated to public use and hereby accept as Public Highways for the Town of Litchfield:

Anna Lane  
Crowell Court  
Kiln Drive  
Locke Mill Drive  
Morrill Street  
Pearson Street  
Quigg Court  
Rocky Hill Drive  
Shirley Way

Albuquerque Avenue from Hillcrest Road to Griffin Lane  
Breton Street from Albuquerque Avenue to Whidden Lane  
Pilgrim Drive from Harvest Way to Chase Brook Circle

This article CARRIED by Voice Vote.

9. Ralph Boehm MOVED to see if the Town will authorize the Selectmen to apply for, receive and expend federal or state grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the town may legally appropriate money; provided (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95b. This article CARRIED by Voice Vote.
10. Chris Lepine MOVED to see if the Town will authorize the Library Trustees to apply for, accept and expend without further action by the Town Meeting, money from the State, Federal or other Governmental Unit or a private source which becomes available during the fiscal year, and to be used for purposes for which the town may legally appropriate money; provided (1) that such grants and other monies shall not require the expenditure of other town funds, and (2) it shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 202-A:4-c. This article CARRIED by Voice Vote.
11. Thomas Levesque MOVED to see if the Town will authorize the Selectmen to accept private donations of land, interests in land and or money for the purposes of contributing to the local matching portion required for acquiring conservation land or interests in land and other costs associated therewith for permanent conservation use under the New Hampshire Land Conservation Investment Program (LCIP) RSA 221-A, and authorize the Selectmen to apply for

and accept the state matching funds under the LCIP for the purposes of acquisition of the fee simple or lesser interest in conservation land. Said donations and state matching funds may be expended by majority vote of the Conservation Commission with the approval of the Selectmen. This article CARRIED by Voice Vote.

12. Budget Committee member Phil Seavey MOVED to raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same, as set forth, posted herewith and to consider each item in whole or in part. Donald Leafe MOVED to AMEND #4195 Cemeteries from the original \$1200 to \$1800. This was to repair the wrought iron fence. The Amendment was CARRIED by Voice Vote. Phil Seavey MOVED to AMEND #4312 Highways and Street from the original \$239,300 down to \$234,300. His intent was to subsidize Welfare portion of the Budget by reducing the Highway and Streets line item #4312 by \$5,000. Question was called on the Amendment. This Amendment was DEFEATED by Voice Vote. Bottom line figure of the Main Motion is now \$1,583,100. Tom Levesque MOVED to AMEND #4445 Welfare Vendor Payments from \$13,000 to \$20,000. This Amendment CARRIED by Voice Vote. Question was called on the Main Motion of \$1,596,100.00. The Main Motion was CARRIED by Voice Vote.

Phil Reed recognized Phil Seavey who presented the Solid Waste Advisory Committee a letter of recognition.

13. Phil Reed, Town Moderator, said he would entertain a motion to dispense with the reading of the minutes, and there were several seconds to the motion. Motion CARRIED by Voice Vote.

A True Record of 1992 Town Meeting, attest:  
Maureen A. Huneke  
Town Clerk

A true copy attest: Maureen A. Huneke

BOTTOM LINE FIGURES:	Town Budget	\$1,596,100.00
	Article #1	130,000.00
	Article #2	25,000.00
	Article #4	36,000.00
	Article #5	16,139.00
	Total	<hr/> \$1,803,239.00

## MARRIAGES — 1992

Date	Names	Residences
08-22-92	Jay Basha Kathleen Chabot	Litchfield Litchfield
12-19-92	John Beaulieu Jane Bergeron	Londonderry Litchfield
08-29-92	Timothy Beauregard Jodi Grant	Pelham Litchfield
07-25-92	Guy Beloin Frances Ledoux	Litchfield Litchfield
03-07-92	Bryan Bourbeau Josee Pratte	Nashua Litchfield
09-12-92	Leo Briand Theresa Pinciario	Litchfield Litchfield
05-02-92	Christopher Brien Tina Gelinas	Manchester Litchfield
09-19-92	John Cassell Barbara Sullivan	Litchfield Litchfield
06-20-92	Glen Charette Renee L'Heureux	Litchfield Litchfield
03-07-92	Peter Cherico Colleen Hansen	Litchfield Litchfield
10-13-92	Richard Decelle Karen Boyle	Litchfield Nashua
12-06-92	Robert Dojny Maria Kubit	Litchfield Litchfield
11-07-92	Robert Duquette Heather Goodwin	Litchfield Litchfield
02-15-92	Gregory Duval Kimberly Robbins	Goffstown Litchfield
09-12-92	Eric Ferren Jodi Delpozzo	Litchfield Derry
10-03-92	Mark Gilcreast Tammy Farrington	Litchfield Litchfield
04-11-92	Adam Hunter Jerry Sperry	Litchfield Litchfield
11-05-92	William Hurst Kimberly Pierson	Litchfield Litchfield

<b>Date</b>	<b>Names</b>	<b>Residences</b>
12-26-92	Michael Joachim Barbara Rahmberg	Litchfield Litchfield
06-27-92	Christopher Kean Sarah Donnelly	Litchfield Manchester
10-03-92	Daniel Levasseur Joanne Sullivan	Litchfield Litchfield
08-22-92	Edward Lis Lillian Bosteels	Litchfield Hudson
11-14-92	Jeffrey Myers Nancy Robbins	Litchfield Litchfield
11-21-92	Brian Moore Raquel Hills	Litchfield Manchester
08-15-92	David Palmer Kelly Sevenser	Litchfield Litchfield
05-23-92	Earl Parker Lise Clavette	Litchfield Litchfield
04-11-92	Randall Pouliot Kelly Dionne	Hudson Litchfield
10-24-92	Shanon Rowe Toni Savage	Florida Florida
07-03-92	Joseph Soucy Heather Reilly	Nashua Litchfield
08-15-92	Daniel Vaillancourt Christine St. Laurent	Hudson Litchfield



# BIRTHS — 1992

Date	Child's Name	Father's Name	Mother's Name
05-14-92	Abbott, Bethany	Forrest	Pamela
11-27-92	Allard, Joshua	Brent	Jodi
11-01-92	Baker, Cullan	Marc	Allyson
12-01-92	Baker, Jenny	John	Joanne
11-25-92	Bean, Allysa	Brian	Pamela
11-24-92	Benson, Bryan	Robert	Angela
05-09-92	Bernard, Marie	Steven	Diane
04-16-92	Bois, Amy	Marc	Deborah
06-04-92	Boutin, Derrick	Daniel	Melanie
12-12-92	Boutselis, Andrew	John	Pamela
04-22-92	Bowen, Stephen	Timothy	Deborah
05-21-92	Bradbury, Chelsey	James	Pamela
03-15-92	Branscomb, Lauren	Howard	Suzanne
11-07-92	Britton, Hannah	John	Marie
03-26-92	Burton, Laura	David	Mary-Anne
06-08-92	Cali, Alexander	Stephen	Lynda
11-29-92	Call, James	James	Carole
08-06-92	Carpineli, Anthony	Nicholas	Michelle
01-21-92	Chase, Kevin Jr.	Kevin	Lori
05-29-92	Crocco, Joel	Martin	Elizabeth
05-27-92	Daigle, Kristyn	John	Lee
03-24-92	Delaney, Kelsey	Mark	Donna
07-10-92	Depontbriand, Bryan	Joseph	Kathie
04-07-92	Desroches, Jillian	Daniel	Lori
04-09-92	Enright, Susan	Keith	Kathleen
05-01-92	Fabiano, Jessica	Matthew	Suzanne
06-17-92	Falzone, Lauren	John	Diane
10-06-92	Ferdinand, Matthew	James	Brenda
09-21-92	Fernandez, Sara	Robin	Rogaciano
08-29-92	Fletcher, Wesley	Rhonda	Kenneth
02-23-92	Fox, Mark	Mark	Tracy
01-25-92	Frappier, Robert	Peter	Robin
11-15-92	Freeman, Lukas	Paul	Virginia
03-09-92	Frink, Alan Jr.	Alan	Wendi
11-15-92	Garvin, Brian	Ronald	Debora
03-07-92	Gee, Jessica	Thomas	Janet
02-29-92	Giles, Miranda	Ronald	Barbara
04-03-92	Gillis, Kristen	Michael	Cynthia
04-05-92	Giuliano, Anne	Mark	Catherine
02-19-92	Grauslys, Richard	Richard	Jura
08-13-92	Grober, Elisabeth	John	Lisa
03-28-92	Hamilton, Ryan	Gregory	Susan
01-22-92	Harden, Matthew	Gregory	Linda
03-15-92	Helie, Ryan	Roger	Claire
10-02-92	Hemmerle, Robert	Donald	Sandra
08-29-92	Henault, Andrew	Kenneth	Kathleen
11-27-92	Hines, Henry	Robert	Patricia
08-04-92	Joachim, James	Michael	Barbara
06-25-92	Kabel, Rebecca	Allan	Ruth
03-30-92	Lamb, Christopher	Mark	Diane
02-29-92	Lavery, Janelle	Charles	Mary
07-14-92	Lavash, Luke	George	Diana
03-23-92	Leboeuf, Jessica	William	Denise
09-24-92	Leclerc, Joanna	Roger	Jane
11-04-92	Leite, Nicholas	Robert	Laura
05-10-92	Levan, Timothy	James	Kristine

Date	Child's Name	Father's Name	Mother's Name
11-07-92	L'Heureux, Devin	John	Kimberlee
02-17-92	Linnehan, Meghan	Richard	Christina
02-29-92	Liska, Brittany	Joseph	Cynthia
05-11-92	Martein, Gavin	Stephen	Angela
02-21-92	McNally, Ryan	William	Karen
06-05-92	Morais, Michael	Steven	Anne
06-29-92	Morgan, Joshua	Wayne	Sharon
04-01-92	Murray, Tamryne	Paul	Rachel
09-18-92	Nesbitt, David	David	Anna
09-01-92	Oberti, Nicholas	John	Janet
05-20-92	O'Brien, Kyle	Mark	Valerie
02-22-92	Osberg, Jenna	Richard	Tracy
06-11-92	Parker, Courtney	Jody	Rhonda
01-14-92	Pellerin, Marisa	Robert	Carolyn
03-31-92	Plunkett, Valerie	Francis	Donna
09-25-92	Poirier, Shauna	Paul	Diane
12-08-92	Prolman, Cameron	Andrew	Margaret
06-06-92	Quigley, Kyle	Lawrence	Virginia
10-31-92	Rafferty, Matthew	Richard	Susan
06-04-92	Robbins, Vanessa	Dana	Kathryn
03-27-92	Rousseau, Daniel	David	Laura
04-02-92	Ruuttila, Erick	Eero	Liana
03-24-92	Schofield, Christopher	Thomas	Jeanne
07-10-92	Scott, Felicia	William	Maria
03-05-92	Scully, Shelby	Scott	Beverly
11-26-92	Shepard, Jamie	Kristopher	Lynn
10-29-92	Speller, Ciara	Jeffrey	Morela
09-16-92	Stackpole, Sera	Rock	Charlene
08-14-92	Stapleton, Alyson	Joseph	Deborah
07-06-92	Straight, Lauren	Robert	Donna
04-28-92	Suprunowicz, Patrick	William	Ellen
04-28-92	Sweeney, Erin	Mark	Kathleen
11-11-92	Syphers, Tyler	Mark	Lisa Marie
10-12-92	Tacker, Michael	Scott	Martha
02-01-92	Tartarini, Joel	James	Debra
09-29-92	Thellen, Stacy	Richard	Catherine
06-10-92	Travaglini, Anthony	Steven	Dianne
08-01-92	White, Mishele	Mark	Karen
01-03-92	Wintle, Douglas	Daniel	Pamela

# DEATHS — 1992

Date	Name of Deceased	Name of Father	Name of Mother
11-27-92	Allen, John	Joseph	Emma
04-19-92	Durocher, Marie	Ferdinand	Phelonise
12-23-92	Ebersole, Robert	Robert	Catherine
05-21-92	Edwards, Anna	Stephen	Anna
08-04-92	Estabrook, Jean	Parker	Mina
10-25-92	Handley, Yvonne	George	Leonie
01-04-92	Hines, Norma	Theodore	Mary
04-16-92	Hogencamp, Catherine	George	Sadie
10-13-92	Kuhn Herbert	Adam	Barbara
12-12-92	Mazur, Lisa	Paul	Aline
01-19-92	Morrill, Arthur	Hammlin	Clara
03-08-92	Renta, Philip	Philip	Elizabeth
08-05-92	Richardson, Leo	Carlton	Ethel
07-21-92	Sheehan, Kenneth Sr.	William	Sarah
11-12-92	Smith, Janice	Owen	Jean



SCHOOL DISTRICT OFFICERS

MODERATOR

Philip Reed

CLERK

Diane Jerry

TREASURER

Jo Ellen Bellerive

SCHOOL BOARD

Donald Knight, Chairman  
Term Expires March, 1994

Charles J. DiChiara  
Term Expires March, 1994

Judith Burke  
Term expires March, 1993

Richard Lascelles  
Term expires March, 1995

Philip R. Seavey  
Term expires , March, 1995





TO: RESIDENTS OF THE TOWN OF LITCHFIELD

FROM: DONALD R. KNIGHT  
CHAIRMAN, LITCHFIELD SCHOOL BOARD

DEAR FELLOW RESIDENTS:

AS CHAIRMAN OF THE LITCHFIELD BOARD OF EDUCATION, I WOULD LIKE TO SUBMIT THE FOLLOWING PARAGRAPHS AS A DESCRIPTION OF THE EVENTS OF THE PAST YEAR.

FIRST, I WOULD LIKE TO THANK MY FELLOW BOARD MEMBERS JUDY BURKE, RICH LASCELLES AND PHIL SEAVEY FOR ALL THEIR TIME AND EFFORT. UNLESS YOU HAVE BEEN ASSOCIATED WITH A BOARD SUCH AS A SCHOOL BOARD, YOU DO NOT HAVE A CLEAR UNDERSTANDING OF THE TIME COMMITMENT REQUIRED. USUALLY SCHOOL BOARD MEETINGS ARE HELD TWICE A MONTH WITH ONE MEETING HELD DURING THE MONTHS OF JULY AND AUGUST. THIS TURNED OUT TO BE ABOUT HALF OF THE MEETINGS THAT WERE REQUIRED.

OUR NEW BOARD MET FOR THE FIRST TIME ON MARCH 25, 1993. AT THIS TIME WE INTRODUCED OUR TWO NEW BOARD MEMBERS, RICH AND PHIL. THEY EACH WERE GIVEN AN OPPORTUNITY TO DISCUSS THEIR OWN IDEAS AND THE CHANGES THEY WOULD LIKE TO SEE MADE DURING THE NEXT YEAR. OUR BOARD WAS FACED WITH THE TASK OF BLENDING NEW BOARD MEMBERS WITH THEIR OWN IDEAS AND CONCEPTIONS OF HOW TO CHANGE THE SYSTEM WITH THE CURRENT BOARD MEMBERS WHO WERE NOT SURE THAT THE SYSTEM NEEDED TO BE CHANGED. IN SPITE OF ALL OF THE ABOVE, WE SOON LEARNED THAT WE SHARED ONE COMMON GOAL. THIS GOAL WAS TO MAKE SURE OUR CHILDREN WERE GIVEN THE TOOLS TO EXCEL IN EDUCATION. PERHAPS, BECAUSE WE WERE UNDER FIRE FROM THE BEGINNING, MORE PROBABLY BECAUSE OUR PHILOSOPHIES AND PERSONALITIES WERE SIMILAR, WE SOON BEGAN TO PULL TOGETHER AND BECAME A TEAM. I BELIEVE THAT THIS TEAM HAS SERVED THE TOWN WELL.

I WOULD LIKE TO TAKE A MOMENT AND MENTION MY THOUGHTS CONCERNING ONE OF THE BOARD MEMBERS. MRS. JUDY BURKE HAS SERVED THE TOWN AS A MEMBER OF THE SCHOOL BOARD FOR THE PAST THREE YEARS. IT HAS BEEN MY PLEASURE TO HAVE SERVED WITH JUDY FOR THE PAST TWO YEARS. DURING THIS TIME I HAVE BEEN IMPRESSED WITH HER KNOWLEDGE, DELIGHTED BY HER HUMOR, INSPIRED BY HER DEDICATION AND HAVE BEEN MADE A BETTER BOARD MEMBER BY HER PRESENCE. JUDY IS NOT SEEKING ELECTION THIS YEAR AND I FEEL THAT THIS IS THE SCHOOLS' LOSS. SHE HAS SHOWN AN ABSOLUTE DEDICATION TO EDUCATION; WE CAN ONLY HOPE THAT WHOMEVER SUCCEEDS HER WILL HAVE THE QUALITIES AND BOARD SPIRIT THAT JUDY HAS ALWAYS SHOWN.

SINCE THE CLOSING OF SCHOOL LAST JUNE WE HAVE BEEN IN NEGOTIATIONS WITH THE LITCHFIELD TEACHERS ASSOCIATION CONCERNING A NEW BARGAINING AGREEMENT. THE UNION SHOWED GREAT COURAGE AND TRUST WHEN THEY AGREED TO NEGOTIATE WITHOUT THE USE OF PROFESSIONAL NEGOTIATORS. OUR BOARD REACHED AGREEMENT ON THIS ISSUE WITH LITTLE FANFARE. THE TEACHERS UNION MADE NO BROAD BASED STATEMENTS TO THE PRESS. TOGETHER WE ARE MAKING PROGRESS TOWARDS REACHING A JOINT LONG TERM AGREEMENT THAT WILL BE FAIR TO BOTH THE TEACHERS UNION AND THE TOWN OF LITCHFIELD. AT THIS WRITING WE ARE IN THE FINAL

CROSS THE T'S AND DOT THE I'S PORTION OF THE AGREEMENT. I BELIEVE THAT THE TOWN SHOULD BE MADE AWARE OF THE BOLD STEP TAKEN BY THE TEACHERS UNION AND THE HUNDREDS OF HOURS OF NEGOTIATIONS IT TOOK TO REACH THIS PLATEAU WHERE WE FIND OURSELVES TODAY. AS FAR AS THE SCHOOL BOARD IS CONCERNED, JUDY BURKE AND RICH LASCELLES ARE THE REPRESENTATIVES THAT HAVE COMPLETED THE TASKS TO DATE. SHOULD WE BE SUCCESSFUL, THEY SHOULD BE NOTICES FOR THEIR COMMITMENT TO BRINGING ABOUT THIS CONTRACT. CERTAINLY THE NEGOTIATING TEAM FOR THE TEACHERS' UNION WILL BE NOTICED WHEN WE REACH AN ACCORD. ALTHOUGH THE PROGRESS HAS BEEN LONG AND ARDUOUS, THE END RESULT WILL BE WELL WORTH THE EFFORT. WE BELIEVE THAT WE ARE WHERE WE ARE NOW BECAUSE OF THE TRUST THAT HAS BEEN BUILT BETWEEN THE SCHOOL BOARD AND THE TEACHERS; WITHOUT THIS TRUST SUCH AN AGREEMENT WOULD HAVE NEVER BEEN REACHED.

THE NEXT ITEM IS THE ELECTION OF THE NEW MIDDLE SCHOOL PRINCIPAL. AS YOU KNOW, WE ACCEPTED THE RESIGNATION OF BO SCHLICHTER WITH GREAT REGRET. BO WAS A SOLID CITIZEN AND WELL RESPECTED THROUGHOUT THE TOWN. BO'S DECISION TO LEAVE WAS BASED ON A CAREER POTENTIAL AND WE ALL WISH HIM THE BEST OF LUCK. THE PROCESS TO FIND A NEW MIDDLE SCHOOL PRINCIPAL WAS TO ADVERTISE IN THE PAPER. THIS WAS SUCCESSFUL AS THERE WERE 48 INITIAL CANDIDATES. THESE WERE PAPER SCREENED TO A SHORT LIST OF EIGHT. SUPERINTENDENT PETER DOLLOFF, ASSISTANT PRINCIPAL SCOTT BORSTEL, READING SPECIALIST CONNIE FARO, PARENT MRS. WARD AND LMS FACULTY MEMBER MRS. CHOATE WERE ALL INVOLVED IN THE PROCESS THAT NARROWED THIS NUMBER DOWN TO THE FINAL THREE CANDIDATES. AT THIS TIME WE ENLISTED THE HELP OF SIX LITCHFIELD RESIDENTS WHO HAD EXPRESSED AN INTEREST IN THE SELECTION PROCESS. A FINAL MEETING WAS SET FOR THE MIDDLE SCHOOL WHERE THE SIX RESIDENTS, THE ADMINISTRATION AND THE SCHOOL BOARD WOULD MAKE A FINAL DECISION. ALL THREE GROUPS SELECTED MR. FRANK FLOOD AS THEIR NUMBER ONE CHOICE. IT'S NOT OFTEN IN THE TOWN OF LITCHFIELD THAT THREE SEPARATE GROUPS CAN AGREE ON ANYTHING; THE DECISION TO ELECT FRANK FLOOD PRINCIPAL OF THE MIDDLE SCHOOL HAS PROVEN TO BE A WISE CHOICE. MR. FLOOD HAS INTEGRATED HIMSELF AND HIS OWN POLICIES VERY EFFECTIVELY.

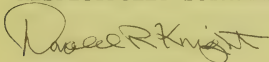
OTHER ISSUES THAT HAVE BEEN TOPICS OF DISCUSSION FOR THE BOARD ARE: THE READINESS PROGRAM, TESTING FOR THE READINESS PROGRAM, THE SECOND GRADE STUDENT POPULATION AND SUBSEQUENT HIRING OF A PART TIME SECOND GRADE TEACHER, LONG TERM BOARD GOALS, NEGOTIATING A TUITION AGREEMENT WITH THE TOWN OF HUDSON, IMPLEMENTING A MAPPING OF THE PROGRESS OF THE STUDENTS FROM FIRST GRADE THROUGH EIGHTH GRADE, THE BEFORE AND AFTER SCHOOL PROGRAMS. ANY ONE OF THESE ISSUES CAN LEAD TO MANY HOURS OF DEBATE WITH MANY DIFFERENT OPINION BEING AIRED. IT HAS BEEN THE POLICY OF THIS SCHOOL BOARD NOT TO LIMIT DEBATE ON ANY ISSUE. WE FEEL THAT ONLY THROUGH OPEN, HONEST, FREE DEBATE FROM ALL BOARD MEMBERS, ADMINISTRATION AND THE PUBLIC COULD THE BOARD REACH A CONSENSUS AND AN INFORMED DECISION BE MADE.

THE SINGLE MOST TIME CONSUMING ISSUE FOR THE BOARD THIS PAST YEAR HAS BEEN THE BUDGET. WITH THE COMING OF THE NEW SCHOOL YEAR IN SEPTEMBER WE WERE INFORMED THAT THERE WERE 17 MORE HIGH SCHOOL STUDENTS AT THE ALVIRNE HIGH SCHOOL THAN WE HAD BUDGETED FOR. THE INCREASE IN THE STUDENT POPULATION CAUSED THIS ONE LINE ITEM TO

BECOME OVER \$100,000.00 IN THE RED. UPON FURTHER INVESTIGATION, IT WAS DETERMINED THAT OF THE 17 NEW STUDENTS 10 HAD MOVED INTO THE LITCHFIELD SCHOOL DISTRICT FROM OUT OF TOWN; FOUR STUDENTS HAD RETURNED TO SCHOOL AFTER DROPPING OUT OF SCHOOL IN PREVIOUS YEARS; AND THE REMAINDER WERE STUDENTS WHO HAD ATTENDED PRIVATE SCHOOLS. ADDING TO THIS COST OVER RUN WERE RED NUMBERS FOR HEALTH INSURANCE WHICH BROUGHT OUR BOTTOM LINE TO A RED NUMBER OF \$140,000.00. IT WAS THE DECISION OF THE SCHOOL BOARD AND THE ADMINISTRATION TO FREEZE THE BUDGET AND NOT OVERSPEND THE BOTTOM LINE. WE DID NOT WANT TO PLACE AN ADDITIONAL TAX BURDEN ON THE TAXPAYERS OF LITCHFIELD BY ASKING FOR A DEFICIT APPROPRIATION AT THE NEXT SCHOOL DISTRICT MEETING. THE ADMINISTRATION, THE SCHOOL PRINCIPALS, THE TEACHERS AND THE SCHOOL BOARD HAVE BEEN WORKING TOGETHER TO MANAGE THE NEEDS OF THE SCHOOL AND STILL REDUCE THIS DEFICIT. BY WORKING TOGETHER WE WILL SUCCEED.

IN CLOSING, I WOULD LIKE TO COMPLEMENT THE ADMINISTRATION (SUPERINTENDENT PETER DOLLOFF, ASSISTANT SUPERINTENDENT LARRY BURTON, BUSINESS ADMINISTRATOR TOM CARROLL, DIRECTOR OF SPECIAL SERVICES TOM SCOTT, DR. LINDA KEMPER PRINCIPAL OF THE GRIFFIN SCHOOL, ASSISTANT PRINCIPAL SCOTT BORSTEL, FRANK FLOOD PRINCIPAL OF THE MIDDLE SCHOOL AND ALL OF THEIR STAFF) FOR THEIR HARD WORK AND COOPERATION OVER THE PAST YEAR. WE HAVE MANY HOURS OF VERY OPEN AND HONEST FREE DEBATE ON MANY DIFFERENT COMPLEX ISSUES; DURING THESE INTENSE DEBATES THESE PEOPLE HAVE ALWAYS MAINTAINED A PROFESSIONAL ATTITUDE AND A CONSTANT GOAL OF IMPLEMENTING ACTION THAT HAS THE CHILDREN OF LITCHFIELD AT ITS FULCRUM.

RESPECTFULLY SUBMITTED,

A handwritten signature in dark ink, appearing to read "Donald R. Knight". The signature is written in a cursive, flowing style with a large initial "D".

DONALD R. KNIGHT



## REPORT OF THE SUPERINTENDENT

The following paragraphs constitute my annual report as the Superintendent of Schools.

While submitting this report I will attempt to review highlights of the past year as well as to look at current and future issues critical to education in general and to the students of Litchfield in particular.

With the opening of school on September 3rd, we enrolled 72 more students than last year, or an increase of 6.9%. This is the largest increase since the 1978-79 academic year. Of that increase, 32 were in the elementary and middle grades and 40 were in high school. The 40 high school students represented 19 more than we had anticipated and this exacerbated what was already a difficult budgetary year.

This growth is beginning to create serious problems with our existing facilities. The Griffin Memorial School is already well over capacity and by next year the Litchfield Middle School will be at capacity. Although this will be a challenge in the future, the community had the foresight to build the Litchfield Middle School with core facilities adequate to allow future expansion for the fifth grade.

This growth is not entirely surprising as America's population is supposed to grow more during the 1990's than at any time since the 1950's. The elementary school population (5-13 year olds) is expected to grow by about four million during the 1990's and the high school population by 2.3 million during that period of time.

We were very sorry to lose the services of the LMS Principal, Martin "Bo" Schlichter, at the conclusion of last year. Mr. Schlichter had served the children of Litchfield well, both as Assistant Principal at GMS and as the first Principal of the Litchfield Middle School. We all wish him well in his new duties.

We were also very pleased to welcome Mr. Frank Flood as the new Principal of LMS. Mr. Flood came to us from Raymond where he served for several years as the Assistant Principal of the Iber H. Gove Middle School. We also wish Mr. Flood well in his new responsibilities.

Clearly, the highlight of the current academic year for Hudson, and to a large degree for Litchfield, was the opening of the new "Wilbur H. Palmer" Vocational Technical Center. The new 6.3 million dollar project has expanded educational opportunities for students from both communities at Alvirne High School while providing adequate space for future growth through the balance of the decade.

The programs made possible through this facility should lead not only to the graduation of more students with marketable skills



but also help us to build a bridge from school to emerging industries in the Greater Nashua area. Perhaps this type of training ground will also help encourage new and expanded industry to relocate in our community, helping to lead us out of the current economic downturn.

At the present time we are in the process of finalizing our five year plan to parallel the national goals as adopted by President Bush and the nation's governors at their historic education summit at Charlottesville, Virginia.

Goals VI of the national goals deals with the prevention of alcohol and drug abuse and the prevention of violence in the schools. In an effort to meet that goal a group of teachers, guidance counselors and administrators received instruction as group facilitators for the Students Assistance Program (SAP). This is a nationally validated program in drug and alcohol prevention in the schools. With funding made available through the U.S. Office of Education we have a full time SAP coordinator located at Alvirne High School who is in the process of implementing the program at both middle schools and the elementary schools.

As of this date, we have provided training for personnel at each organizational level and have assigned professionals at each building capable of directing and guiding student support groups, as well as planning and delivering instructional units. This training has continued to build on the district's efforts to educate and reduce drug involvement in the local schools and to provide a learning environment that is free of drugs and alcohol.

Another of the national goals addresses the need to be sure that all students come to school ready to learn. It is expected that President Clinton will emphasize the availability of Head Start programs for those preschool children who qualify. With this in mind we have been in constant touch with the Head Start Director for Hillsborough County and feel we have a commitment for the next program that becomes available with increased funding. It would be located in Hudson but would serve students from both communities.

During this spring the Litchfield Middle School will be visited by an evaluation team from the New England Association of Schools and Colleges (NEAS&C). The NEAS&C is the regional accrediting agency for New England. The Association conducts the business of accreditation and evaluation of public elementary, middle, junior high, and high schools as well as institutions of higher education and international schools abroad. Once an institution is accredited it remains in continued membership as long as standards are maintained. Alvirne High School has been accredited for many years and the Hudson Memorial Middle School has been accredited for the past five years.

This process will permit a visiting committee from the NEAS&C to evaluate how they perceive the program, staff and facilities as compared to the self evaluation completed during this year and the past year by the staff at LMS. The report will be made public when complete.

It would be remiss of me if I did not take this opportunity to mention the outstanding contribution made by volunteers in our schools, particularly at the Griffin Memorial School (GMS). The GMS volunteers were recognized with a "Blue Ribbon" award by the New Hampshire Partners in Education (NHPIE) at a recent luncheon sponsored by Hampshire Chemical Company to honor school volunteers throughout the state. This award represents four hours of volunteer work per student in such areas as classroom assistance, office assistance, curriculum preparation and assistance with special events. I would like to take this opportunity to recognize the magnificent job these volunteers do to support education in Litchfield.

These are difficult times when we must make every effort to control costs to as great a degree as possible. The two areas that have the greatest impact on the budget process and over which we have the least control are high school tuition and health care. Once we have budgeted for those areas we are looking at a maintenance budget at best. We ask your support for the budget as it will be presented at the Annual School District Meeting.

In closing, I would like to take this opportunity to extend my appreciation to the entire community of Litchfield for their continued support of education and thank the Board of Education, teachers, administrators, support staff and Central Office personnel for their commitment to quality education in Litchfield.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Peter G. Dolloff", written over a horizontal line.

Peter G. Dolloff  
Superintendent of Schools

# Griffin Memorial School

Linda W. Kemper, Ph.D.

Principal

Scott L. Borstel

Asst. Principal

Diane Minnis

Guidance Counselor

229 Charles Bancroft Hwy.  
Litchfield, New Hampshire 03051  
(603) 424-5931

## REPORT OF THE PRINCIPAL OF GRIFFIN MEMORIAL SCHOOL

January 7, 1993

Mr. Peter G. Dolloff  
Superintendent of Schools  
20 Library Street  
Hudson, N.H. 03051

Dear Mr. Dolloff:

As the principal of Griffin Memorial School, I am submitting this annual report to you. We believe that ours is a dynamic, exciting school in which to work. The staff at Griffin Memorial works hard to provide a solid, excellent education to our students. We are concerned with using appropriate and up-to-date strategies and materials with our students. To this end, the staff continues to pursue staff development regularly.

Many of our staff members attended workshops over the summer in the areas of math and science. Since these are areas of concern nationally as well as locally, we have concentrated on strengthening our knowledge of the basics as well as our strategies for teaching most effectively. We believe we are making fine progress to meet these goals.

In the past several years, we have experienced a very low turnover of staff. This year we welcome Ms. Joan Brodeur to the second grade team and Mrs. Gerri Scurrah to our special education team in the position of paraprofessional.

The students have been involved in a variety of programs and activities over the past year. As in the past, they have participated in Young Authors, for which they write and "publish" a book. Young Inventors was held last spring with a large participation from students. The children and teachers also presented a Spring Arts Festival for the entire school. For this program, the Arts were featured; students sang, danced, and displayed their art work and their Young Authors books for parents and others to view. This was a major program involving the entire school. Judging by the turnout of parents and friends, it was also a major success!

Our PTO has been very active over the year. They have worked hard to provide many activities and programs for the students. Some of the programs they sponsored were: Byrd Baylor (children's author), Math Fun Night and a Science program ("Flight" during the day and "Star Gazing" during the evening.) The variety and quality of programs has been outstanding. Our sincere thanks go to the PTO for their ongoing support!

We are pleased to be the recipients of the "Blue Ribbon Award" for our outstanding volunteer program at GMS. For the second time, our school has been recognized by the NH School Volunteer Program for the number of hours which have been given to the GMS students by our volunteers. We will receive our award in February at a special recognition ceremony. Thank you to all of the people who gave of their time to help our students and staff.

I would like to thank the citizens of Litchfield and the Central Office staff for their continued support of our school. The staff at GMS works hard to provide a strong, effective educational program for the children of Litchfield. Our school continues to improve and we are working hard to provide a school of which the children and citizens of Litchfield can be very proud. We believe that a strong program, up-to-date teaching methods, a safe, caring environment and town support result in an outstanding school.

Respectfully submitted,



Linda W. Kemper, Principal

# Litchfield Middle School

McELWAIN DRIVE  
LITCHFIELD, NEW HAMPSHIRE 03051

FRANCIS FLOOD  
PRINCIPAL

TELEPHONE  
424-2133

January 14, 1993

Mr. Peter Dolloff  
Superintendent Of Schools  
20 Library Street  
Hudson, NH 03051

Dear Mr. Dolloff:

It is my pleasure to submit to you my first annual report as the principal of the Litchfield Middle Schools. I will highlight the 1992-93 school year to date and preview some of the upcoming events.

School opened on Thursday, September 3, 1992, with 289 students and one new principal. Students were greeted with a message in Spanish, "Bienvenidos Alumnos" (Welcome Back Students). Spanish, taught by Leigh Ann Melvin, is a new addition to the curriculum this year. The math curriculum also expanded this year to include a pre-Algebra section in Grade 7 and an advanced pre-Algebra in Grade 8. Family Math Night (fall) and Family Science Night (spring) have been added to our line up of evenings to educate and inform the family. The school year was off to a fast start with students and teachers actively involved in academics, co-curriculars and interscholastic sports.

The presidential elections generated a flurry of activities involving our students and staff. Mock voter registration and elections were held. In addition, the eighth grade presented a mock debate that became front page news in The Nashua Telegraph. Also, the students participated in a Presidential Election Sweepstakes that included current events, politics, history, geography, a little bit of luck and more. There were some amazing predictions, including the winner, D. J. Lemmo, a sixth grader who correctly guessed the winner in 45 of 50 states.

Throughout this school year (and part of last year) the faculty and staff has been preparing for our evaluation/accreditation in conjunction with the New England Association of Schools and Colleges. This process involves hours of tedious forms and close self-inspection. Our efforts will culminate in mid-March when a visitation committee will come to Litchfield Middle School and validate our self-study. Everyone affiliated with our school can be very proud and pleased with the hard work and determination exhibited by the faculty, staff, and community members associated with this process.



In November our sixth grade class spent a valuable week at Nature's Classroom in Massachusetts. They learned a great deal about Science, the environment, and themselves. They were also one of the few groups to cast their vote, in the mock election, by absentee ballot.

Future field trips include a combined Washington, D.C., and Williamsburg, Virginia trip for the eighth grade in late April. The seventh grade will travel to Montreal for three days and two nights in mid-May.

There are various fund raisers planned throughout the year for field trips and other worthy causes. Magazines, chocolate candy bars, and sponsors for Bowl-A-Thon are a few examples of the fund raising. In February, there is a Math-A-Thon to raise money for St. Jude Children's Research Hospital, and there have been various food drives throughout the year to help the less fortunate. These efforts exemplify the industry, imagination and compassion of our students.

Our students are demonstrating success in both academics and athletics. Almost half of our student body has received some type of academic recognition. Our interscholastic teams remain competitive and exciting.

Litchfield Middle School graduates are also experiencing success. Among our graduates attending Alvirne High School there were 56 honor roll students, 5 high honor roll student (all A's) and 16 members of The National Honor Society. Congratulations to these scholars, you make us all proud.

In recognizing the accomplishments of our students, we must acknowledge the individuals and groups that make it all possible. The faculty and staff of the Litchfield Middle School are to be commended for their dedication, caring, sharing and commitment to excellence. Thank you. A group that is small in numbers, but mighty in accomplishments, is the P.T.O. Their efforts positively impact the school and the community, and we are all grateful. Additionally, the following groups have volunteered their time and energy to promote the youth in our community. Special thanks to the Booster Club, Women's Club, Parks and Recreation, Youth Basketball, Litchfield Police and Fire Departments.

I would be amiss if I failed to acknowledge the support and guidance that you and your staff have offered. Thank you for all your help in making this transition smooth. I look forward to working with you and continuing to serve the good people of Litchfield.

Respectfully submitted,



Frank Flood  
Principal

Election Results  
Litchfield School District  
Tuesday, March 10, 1992

School Board Members, 3-year terms (elect 2):

Mary Pacheco	162	
Philip R. Seavey	266	elected
Linda Tenney	244	
Richard Lascelles	383	write-in elected

Moderator:

Philip M. Reed	513	elected
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Clerk:

Diane L. Jerry	543	elected
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Treasurer:

JoEllen Bellerive	491	elected
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Annual Meeting  
Litchfield School District  
Friday, March 20, 1992

Time, Place: 7:39 p.m.; gymnasium, Griffin Memorial School

Present: Philip Reed, Moderator, presiding; Litchfield School Board members Linda Tenney (chairman and Budget Committee representative), Judith Burke, Donald Knight, and John Pierog; Superintendent of Schools Peter Dolloff and Assistant Superintendent Larry Burton; Litchfield Middle School Principal Martin Schlichter; Griffin Memorial School Principal Dr. Linda Kemper; Litchfield Budget Committee members Linda Davis (chairman), M. Patricia Jewett, Scott Raswyck, Mark Ferguson, Quentin Lewis, Ralph Boehm (selectman representative), and Phillip Seavey; approximately 250 voters and observers. School Board member Charles DiChiara was absent due to a death in the family.

Supervisors of Election handling the checklist and paper ballots were Sophia Adams and Bertha Mieczkowski.

Colors were presented and the Pledge of Allegiance led by representatives of Boy Scout Troop 11.

Moderator Reed opened with a reading of his proposed Rules of Order. The assembly approved by voice vote a continuation of its custom of allowing non-voters to speak.

Outgoing School Board member John Pierog reviewed some of the progress he had witnessed during his tenure, including the building of the Middle School. He asked that voters continue improving the quality of local education in spite of the present poor economy.

The Meeting was opened to business under Article III:

John Pierog MOVED that the District vote to accept the provisions of R.S.A. 198:20-b providing that any School District at an Annual Meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the School Board to apply for, accept and expend, without further action by the School District, money from a State, Federal or other governmental unit or a private source which becomes available during the fiscal year.

Linda Tenney seconded.

In the course of brief discussion, it was noted that approval of this article would eliminate the need for an annual vote. This article does not preclude the School Board from accepting funding that require local matching funds; however, Mrs. Tenney said that the Board "couldn't appropriate any extra money" to provide such funds, and would have to take any needed matching monies out of the existing Budget. Motion CARRIED by voice vote.

Article II: Judith Burke MOVED that the District raise and appropriate the sum of \$18,113.00 to employ a part-time Foreign Language teacher and to purchase texts and supplies to support the program. (This article had not been recommended by the Budget Committee). Linda Tenney seconded the motion.

Among points raised in the course of discussion:

The existing French program begun in the 1989-90 school year involves teaching French for half a year to 23 8th graders at a time (46 students per

year). The teacher has a French background, but is not certified to teach that language. According to the School District's own self-evaluation study, foreign language is a weak area which puts local students at a disadvantage upon reaching high school. The requested funding includes salary and benefits for a teacher certified in the language to be taught (with hopes for a combined French/Spanish teacher), and classroom books and supplies. The teacher would be a "floater" and not have his/her own classroom. Included under this expanded program would be all 6th graders for 1/2 a year, and all 7th and 8th graders for a full year. Impact on 1992 tax bills is estimated at approximately 6 cents per thousand dollars' valuation.

Al Raccio MOVED to call the question. Cloture CARRIED by voice vote. The Moderator reported that he was in receipt of a written request for a paper ballot vote on the main motion. Balloting results:

Yes: 109

No: 101

Motion CARRIED.

Pat Jewett, on behalf of the Budget Committee, presented flowers to retiring chairman Linda Davis, who did not seek re-election. Mrs. Jewett said Mrs. Davis was "one of the best chairmen the committee has ever had." The assembly offered a rising vote of thanks.

Article I: Linda Davis MOVED that the District raise and appropriate a bottom-line Budget, exclusive of monies already voted under Article II, of \$6,111,353.00 for the support of schools, for the payment of statutory obligation of the District, and for the payment of salaries and benefits for School District officials and agents. Scott Raswyck SECONDED.

Linda Tenney spoke to the Budget, but there was little discussion from the floor. Penny Shupe Called the Question. Cloture CARRIED by voice vote.

The Main Motion CARRIED by voice vote.

Article IV: John Pierog MOVED that the assembly dispense with reading of the reports of Agents, Committees or Officers chosen. Linda Tenney seconded. Motion CARRIED by voice vote.

Article V: Judith Burke offered the School Board's thanks to outgoing

members Linda Tenney and John Pierog "for their dedication to the Board, and their dedication to education," and for all their time and service. The assembly applauded their efforts.

With a number of "I move"s and "I second"s from the floor, the Meeting was adjourned at 8:55 p.m.

A true record of the 1992 Annual School District Meeting  
attest:

A handwritten signature in dark ink, appearing to read "Diane L. Jerry". The signature is fluid and cursive, with the first name "Diane" being more prominent.

Diane L. Jerry  
School District Clerk



# Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board  
Litchfield School District  
Litchfield, New Hampshire

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Litchfield School District as of and for the year ended June 30, 1992, as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Assets Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Litchfield School District as of June 30, 1992, and the results of its operations for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the School District as of June 30, 1992, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

July 30, 1992

  
PLODZIK & SANDERSON  
Professional Association

EXHIBIT A  
LITCHFIELD SCHOOL DISTRICT  
Combined Balance Sheet - All Fund Types and Account Groups  
June 30, 1992

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>ASSETS AND OTHER DEBITS</u>			
<u>Assets</u>			
Cash and Equivalents	\$148,466	\$66,979	\$745
<u>Receivables</u>			
Accounts	694		
Intergovernmental		1,399	
Interfund Receivable	27,229		
<u>Other Debits</u>			
Amount to Be Provided for			
Retirement of General Long-Term Debt			
TOTAL ASSETS AND OTHER DEBITS	<u>\$176,389</u>	<u>\$68,378</u>	<u>\$745</u>
<u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 6,633	\$ 675	\$
Accrued Payroll and Benefits		2,946	
Intergovernmental Payable	18,294	1,529	
Interfund Payable		27,229	
Due to Student Groups			
Deferred Revenues		1,194	
General Obligation Debt Payable			
Total Liabilities	<u>24,927</u>	<u>33,573</u>	
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved for Encumbrances	21,796		
Reserved for Special Purposes			
<u>Unreserved</u>			
Designated for Special Purposes		34,005	
Undesignated	<u>129,666</u>		<u>745</u>
Total Equity	<u>151,462</u>	<u>34,805</u>	<u>745</u>
TOTAL LIABILITIES AND EQUITY	<u>\$176,389</u>	<u>\$68,378</u>	<u>\$745</u>

Fiduciary Fund Type Agency Funds	Account Group General Long-Term Debt	Totals (Memorandum Only)	
		June 30, 1992	June 30, 1991
\$14,558	\$	\$ 230,748	\$ 214,969
		694	
		1,399	1,686
		27,229	582
	<u>2,600,000</u>	<u>2,600,000</u>	<u>2,850,000</u>
<u>\$14,558</u>	<u>\$2,600,000</u>	<u>\$2,860,070</u>	<u>\$3,067,237</u>
\$	\$	\$ 7,308	\$ 8,690
		2,946	
		19,823	4,791
		27,229	582
14,558		14,558	28,861
	<u>2,600,000</u>	<u>2,600,000</u>	<u>2,850,000</u>
<u>14,558</u>	<u>2,600,000</u>	<u>2,673,058</u>	<u>2,892,924</u>
		21,796	10,739
			20,229
		34,805	32,081
		<u>130,411</u>	<u>111,264</u>
		<u>187,012</u>	<u>174,313</u>
<u>\$14,558</u>	<u>\$2,600,000</u>	<u>\$2,860,070</u>	<u>\$3,067,237</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B  
LITCHFIELD SCHOOL DISTRICT  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types  
For the Fiscal Year Ended June 30, 1992

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>Revenues</u>			
School District Assessment	\$5,208,246	\$	\$
Intergovernmental Revenues	418,000	30,485	
Charges for Services	9,232	93,224	
Miscellaneous	<u>24,472</u>	<u>1,822</u>	<u>413</u>
<u>Total Revenues</u>	<u>5,659,950</u>	<u>125,531</u>	<u>413</u>
<u>Expenditures</u>			
<u>Current</u>			
Instruction	3,357,384	3,464	
<u>Supporting Services</u>			
Pupils	197,098		
Instructional Staff Services	56,810	2,019	
General Administration	136,748		
School Administration	228,656		
Business	695,546	117,298	
Other	487,598	26	
Facilities Acquisition and Construction	23,352		19,897
<u>Debt Service</u>			
Principal	250,000		
Interest	197,299		
<u>Other Financing Uses</u>			
Operating Transfers Out	_____	_____	_____
<u>Total Expenditures and Other Financing Uses</u>	<u>5,630,491</u>	<u>122,807</u>	<u>19,897</u>
<u>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses</u>	29,459	2,724	( 19,484)
<u>Fund Balances - July 1</u>	<u>122,003</u>	<u>32,081</u>	<u>20,229</u>
<u>Fund Balances - June 30</u>	<u>\$ 151,462</u>	<u>\$ 34,805</u>	<u>\$ 745</u>

Totals (Memorandum Only)	
June 30, 1992	June 30, 1991
\$5,208,246	\$4,920,842
448,485	424,686
102,456	96,350
<u>26,707</u>	<u>40,826</u>
<u>5,785,894</u>	<u>5,482,704</u>
3,360,848	3,129,275
197,098	190,526
58,829	51,760
136,748	160,738
228,656	232,323
812,844	776,007
487,624	423,083
43,249	63,239
250,000	250,000
197,299	214,925
	<u>524</u>
<u>5,773,195</u>	<u>5,492,400</u>
12,699	( 9,696)
<u>174,313</u>	<u>184,009</u>
<u>\$ 187,012</u>	<u>\$ 174,313</u>

The notes to the financial statements are an integral part of this statement.



EXHIBIT C  
LITCHFIELD SCHOOL DISTRICT  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual  
General and Special Revenue Funds  
For the Fiscal Year Ended June 30, 1992

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
School District Assessment	\$5,208,246	\$5,208,246	\$
Intergovernmental Revenues	416,159	418,000	1,841
Charges for Services	8,700	9,232	532
Miscellaneous	15,000	24,472	9,472
<u>Total Revenues</u>	<u>5,648,105</u>	<u>5,659,950</u>	<u>11,845</u>
<u>Expenditures</u>			
<u>Current</u>			
Instruction	3,369,376	3,357,384	11,992
<u>Supporting Services</u>			
Pupils	206,659	197,098	9,561
Instructional Staff Services	62,869	56,810	6,059
General Administration	161,708	136,748	24,960
School Administration	230,724	228,656	2,068
Business	724,345	695,546	28,799
Other	515,675	487,598	28,077
Facilities Acquisition and Construction	24,168	23,352	816
<u>Debt Service</u>			
Principal	250,000	250,000	
Interest	197,356	197,299	57
<u>Other Financing Uses</u>			
Operating Transfers Out	27,229		27,229
<u>Total Expenditures and Other Financing Uses</u>	<u>5,770,109</u>	<u>5,630,491</u>	<u>139,618</u>
<u>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses</u>	( 122,004)	29,259	151,463
<u>Fund Balances - July 1</u>	<u>122,003</u>	<u>122,003</u>	
<u>Fund Balances - June 30</u>	<u>(\$ 1)</u>	<u>\$ 151,462</u>	<u>\$151,463</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 62,000	\$ 30,485	\$ ( 31,515)	\$5,208,246	\$5,208,246	\$ ( 29,674)
84,400	93,224	8,824	478,159	448,485	( 9,356)
	<u>1,822</u>	<u>1,822</u>	<u>93,100</u>	<u>102,456</u>	<u>9,356</u>
			<u>15,000</u>	<u>26,294</u>	<u>11,294</u>
<u>146,400</u>	<u>125,531</u>	<u>( 20,869)</u>	<u>5,794,505</u>	<u>5,785,481</u>	<u>( 9,024)</u>
44,000	3,464	40,536	3,413,376	3,360,848	52,528
	2,019	( 2,019)	206,659	197,098	9,561
			62,869	58,829	4,040
			161,708	136,748	24,960
			230,724	228,656	2,068
129,629	117,298	12,331	853,974	812,844	41,130
	26	( 26)	515,675	487,624	28,051
			24,168	23,352	816
			250,000	250,000	
			197,356	197,299	57
			<u>27,229</u>	<u>27,229</u>	<u>27,229</u>
<u>173,629</u>	<u>122,807</u>	<u>50,822</u>	<u>5,943,738</u>	<u>5,753,298</u>	<u>190,440</u>
( 27,229)	2,724	29,953	( 149,233)	32,183	181,416
<u>32,081</u>	<u>32,081</u>		<u>154,084</u>	<u>154,084</u>	
<u>\$ 4,852</u>	<u>\$ 34,805</u>	<u>\$29,953</u>	<u>\$ 4,851</u>	<u>\$ 186,267</u>	<u>\$181,416</u>

The notes to the financial statements are an integral part of this statement.

# LITCHFIELD SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Litchfield School District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

#### A. Governmental Reporting Entity

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, *Defining the Governmental Reporting Entity*, the School District includes all funds and account groups that are controlled by or dependent on the School District's executive or legislative branches. Control by or dependence on the School District is determined on the basis of budget adoption, outstanding debt secured by revenue or general obligations of the School District, obligation of the School District to finance any deficits that may occur, or receipt of significant subsidies from the School District.

#### B. Basis of Presentation

The accounts of the School District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the School District:

#### GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the School District are financed. The acquisition, use and balances of the School District's expendable financial resources, and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the School District's Governmental Fund Types:

*General Fund* - The General Fund is the general operating fund of the School District. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for

# LITCHFIELD SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

*Special Revenue Funds* - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Food Service  
Federal/State Projects

*Capital Projects Funds* - Transactions related to resources obtained and used for the acquisition, construction or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

### FIDUCIARY FUND TYPES

Fiduciary Funds include Agency Funds which are purely custodial (assets equal liabilities) and, thus, do not involve measurement of results of operations. They are used to account for the assets held as an agent for others by the School District. The following funds are included in this fund type:

Agency Funds  
Griffin Memorial School Student Activities Fund  
Litchfield Middle School Student Activities Fund

### ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the School District's general fixed assets and general long-term debt.

*General Fixed Assets Account Group* - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the School District does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

*General Long-Term Debt Account Group* - This group of accounts is established to account for all long-term debt of the School District.

LITCHFIELD SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

*Total Columns (Memorandum Only) on Combined Statements*

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

*Comparative Data*

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

*C. Basis of Accounting*

The accounts of the Governmental and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are District assessments (taxes), intergovernmental revenues, charges for services and interest revenue. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due.

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.



LITCHFIELD SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the next fiscal year for the General Fund and all Special Revenue Funds. The budget is used by the Department of Revenue Administration each fall to set the tax rate for the applicable municipality. The School Board may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Expenditures may not legally exceed budgeted appropriations. Project-length financial plans are adopted for all Capital Projects Funds.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are, therefore, reported as part of the fund balance at June 30 and are carried forward to supplement appropriations of the subsequent year.

Budget Basis of Accounting

The School District's budget is adopted on a basis consistent with generally accepted accounting principles.

State Statutes require balanced budgets and the use of beginning general fund unreserved fund balance to reduce District assessments. In 1991-92, the beginning fund balance was applied as follows:

Unreserved Fund Balance Used to Reduce District Assessment	\$111,265
Beginning Fund Balance - Reserved for Encumbrances	<u>10,739</u>
Total Use of Beginning Fund Balance	<u>\$122,004</u>

LITCHFIELD SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

*E. Assets, Liabilities and Fund Equity*

*1. Cash and Equivalents*

State Statutes authorize the School District to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the Commonwealth of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption "Cash and Equivalents."

*2. Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- b. Tuition charges are recorded as revenue for the period when service was provided.

*3. Interfund Receivables and Payables*

During the course of normal operations, the School District has transactions between funds, including expenditures and transfers of resources to provide services. The accompanying governmental fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of June 30, balances of interfund amounts receivable or payable have been recorded.

*4. Long-Term Liabilities*

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses)

LITCHFIELD SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the School District as a whole. Accordingly, such unmatured obligations of the School District are accounted for in the General Long-Term Debt Group of Accounts.

5. *Fund Equity*

*Reserved Fund Balance*

Reserved fund balance indicates that portion of fund equity which has been legally segregated for specific purposes.

*Designated Fund Balance*

Designated fund balance indicates that portion of fund equity for which the School District has made tentative plans.

*Undesignated Fund Balance*

Undesignated fund balance indicates that portion of fund equity which is available to reduce taxes of the subsequent year.

F. *Compensated Absences*

Employees may accumulate up to 125 days sick leave at a rate of 15 days per year. For employees other than teachers, vacation is granted in varying amounts based on length of service. Vested or accumulated leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and fund liability of the General Fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive earned leave benefits. The estimated value of these benefits on June 30, 1992 is \$472,123.

NOTE 2 - ASSETS

A. *Cash and Investments*

At year end, the carrying amount of the School District's cash deposits is \$230,748 and the bank balance is \$690,810. Of the bank balance, \$119,465

# LITCHFIELD SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

was covered by Federal depository insurance and \$571,345 was collateralized with Federal securities.

Whenever the Treasurer has in his custody an excess of funds which are not immediately needed for the purpose of expenditure, State Statutes require the Treasurer, with the approval of the School Board, to invest the same in obligations of the United States Government, in participation units in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within New Hampshire or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the District. Only securities defined by the Bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

### B. Intergovernmental Receivable

Amounts due from other governments at June 30, 1992 include:

Special Revenue Funds:	
Food Service Funds - Due from the	
State of New Hampshire - various	
State and Federal grants	<u>\$1,399</u>

### C. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at June 30, 1992 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$27,229	\$
<u>Special Revenue Fund</u>		
Food Service	<u>          </u>	<u>27,229</u>
<u>Totals</u>	<u>\$27,229</u>	<u>\$27,229</u>

LITCHFIELD SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

NOTE 3 - LIABILITIES

A. *Intergovernmental Payable*

The School District has recorded \$18,294 as an intergovernmental payable which represents payments to the Hudson School District of \$3,930 and \$14,364 to the Manchester School District for tuition.

B. *Defined Benefit Pension Plan*

The Litchfield School District participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for School District employees covered by the system for the year ended June 30, 1992 was \$2,113,982; the School District's total payroll was \$2,284,066.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

Covered employees are required by State Statute to contribute 5.0% of their salary to the plan. The School District is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1989. These contributions represented 1.54% for teachers and 2.51% for all other employees. The contribution requirements for the year ended June 30, 1992 were \$141,553, which consisted of \$35,853 from the School District and \$105,700 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1991 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$1,676,309,803. The system's net assets available for benefits on June 30, 1991 (as reported in the Plan's Audited Annual Report dated December 31, 1991) were at \$1,348,799,019. No more recent figures are available at this time. The percentage that the School District has in



# LITCHFIELD SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

relation to the entire plan cannot be determined. The 10-year historical trend information presenting the plan's progress in accumulating sufficient assets to pay benefits when due is presented on pages 73 and 74 of the above referenced annual report of the New Hampshire Retirement System.

### C. Long-Term Debt

#### General Obligation Debt

The following is a summary of general obligation debt transactions of the School District for the fiscal year ended June 30, 1992.

General Obligation Debt Payable, July 1, 1991	\$2,850,000
General Obligation Debt Retired	<u>250,000</u>
General Obligation Debt Payable, June 30, 1992	<u>\$2,600,000</u>

General obligation debt payable at June 30, 1992 is comprised of the following individual issue:

\$3,850,000 1986 School Building Bonds due in annual installments of \$250,000 through July 15, 2001 and \$100,000 through July 15, 2002; interest at 7.20% and 7.30	<u>\$2,600,000</u>
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------

The annual requirements to amortize all general obligation debt outstanding as of June 30, 1992, including interest payments, are as follows:

#### Annual Requirements To Amortize General Obligation Debt

<u>Fiscal Year Ending June 30,</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1993	\$ 250,000	\$178,925	\$ 428,925
1994	250,000	160,925	410,925
1995	250,000	142,925	392,925
1996	250,000	124,925	374,925
1997	250,000	106,925	356,925
1998-2003	<u>1,350,000</u>	<u>267,463</u>	<u>1,617,463</u>
<u>Totals</u>	<u>\$2,600,000</u>	<u>\$982,088</u>	<u>\$3,582,088</u>

All debt is general obligation debt of the School District, which is backed by its full faith and credit.

LITCHFIELD SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1992

*Legal Debt Margin*

According to State Law, School District borrowing may not exceed seven percent (7%) of the valuation of property based upon the applicable locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. At June 30, 1992, the Litchfield School District is using an equalized value of \$262,141,432 and a legal debt margin of \$18,349,900.

*NOTE 4 - FUND EQUITY*

*Reserved for Encumbrances*

The General Fund reserve for encumbrances at June 30, 1992 is detailed in Exhibit A-2 and totals \$21,796.

*Designated for Special Purposes*

The \$34,805 designated for special purposes represents the following fund balance which management intends to use in the subsequent year:

<u>Special Revenue Fund</u>	
Food Service	<u>\$34,805</u>

## GRIFFIN MEMORIAL SCHOOL

## STAFF LIST

1992-93

NAME	POSITION	DEGREE	SALARY
AARON, MONA	GRADE 1	B	\$27,576
BENTLEY, MARGARET (1/2 TIME)	CASE COORDINATOR	M	\$19,213
BLISS, JAMES	PHYSICAL EDUCATION	B	\$31,888
BOGNASKI, MARY	LIBRARIAN	M	\$35,763
BORSTEL, SCOTT	ASST. PRINCIPAL	M	\$41,494
CAMPBELL, COLINETTE	GRADE 3	B	\$37,321
CHAREST, PAULINE	GRADE 4	B	\$34,292
CHOATE, JODY	GRADE 5	B	\$22,174
COTE, DORIS	GRADE 2	B	\$31,888
CULLEN-KENT, PAULA (1/2 TIME)	GRADE 4	B	\$18,638
DERESCHUK, JILL	GRADE 3	B	\$31,459
DOANE, LENORA	GRADE 1	B	\$38,380
FARO, CONSTANCE	READING	M	\$42,812
FOLLETT, HARRISON	GRADE 4	M	\$37,835
GARVEY, NANCY	GRADE 2	B	\$28,402
GIGERENZER, CAROL (1/2 TIME)	GRADE 4	M	\$20,429
GRIFFIN, KENNETH	GRADE 5	M	\$30,424
HASSETT, LINDA	GRADE 5	M	\$27,282
HENDRICKS, JULIE (1/2 TIME)	CASE COORDINATOR	M	\$13,698
HIRSCH, FRANCINE	PRE-SCHOOL	B	\$36,380
JOY, JOAN	GRADE 1	B	\$38,380
KEMPER, LINDA	PRINCIPAL	PHD	\$54,093
LEITE, CAROLYN	MUSIC	B	\$26,592
LEVY, JILL	SPEECH	B	\$32,624
LOVE, HOLLY	GRADE 5	M	\$29,339
MADDEN, MELANIE	SPECIAL SERVICES	M	\$38,971
MILLER, HEIDI	ART	B	\$33,068
MINNIS, DIANE	GUIDANCE	M	\$33,646
MUNROE, RENEE	SPECIAL SERVICES	M	\$27,282
NEIDERMAN, SUSAN (1/2 TIME)	SPEECH	B	\$14,827
PARENT, MARGARET	GRADE 4	B	\$37,380
PROCTOR, MARILYN	GRADE 2	B	\$36,321
RIDDELL, MARY	GRADE 1	B	\$28,402
ROBERTS, JEAN	READINESS	B	\$27,389
SAVAGE, SHERRIE	SPECIAL SERVICES	M	\$26,310
SHUPE, PENELOPE	GRADE 1	M	\$29,339
ST. LOUIS, JULIE	GRADE 3	B	\$30,751
TIBBETTS, MARIAN	GRADE 3	B	\$34,292
ZINGALES, ELIZABETH	GRADE 2	B	\$28,211

NAME	POSITION	DEGREE	SALARY
CHOATE, JOYCE	GRADE 7	M	\$37,835
COGAN, CAROLYN	GRADE 7	B	\$36,321
FLAGG, RICHARD	GRADE 7	M	\$37,835
FLOOD, FRANK	PRINCIPAL	M	\$50,000
IRVING, CHERYL	GRADE 6	B	\$33,068
JOHANSON, GILBERT	GUIDANCE	CAGS	\$35,127
KREIDER, KIMBERLY	GRADE 8	B	\$22,995
MCDONNELL, DONNA	SPECIAL SERVICES	B	\$28,596
MCPHEE, CATHERINE	GRADE 8	B	\$30,751
MIVILLE, SANDRA	GRADE 6	B	\$25,643
MURRAY, JANE	SPECIAL SERVICES	M	\$41,140
SCHMIDT, DENISE	GRADE 8	M	\$32,718
SIDILAU, KATHLEEN	GRADE 6	B	\$30,751
TARR, TERESA	GRADE 6	B	\$28,596
VIVIAN, SUSAN	GRADE 8	B	\$22,995
WAHLE, THOMAS	INDUSTRIAL ARTS	B	\$27,576
WELCH, PATRICIA	HOME ECONOMICS	B	\$34,292
WOOD, JUDY	GRADE 7	M	\$40,140

# Griffin Memorial School

Linda W. Kemper, Ph.D.

Principal

Scott L. Borstel

Asst. Principal

Diane Minnis

Guidance Counselor

229 Charles Bancroft Hwy.  
Litchfield, New Hampshire 03051  
(603) 424-5931

## ANNUAL SCHOOL HEALTH REPORT

September 1991 - June 1992

### Physicals:

Height and Weight	514
Vision Screening	493
Tympanometry Screening	272
Audiometer Screening	486
Scoliosis Screening	94

### Communicable Diseases:

Chickenpox	72
Pediculosis	6
Scabies	1
Scarlet Fever	---
Strep Throat	30
Impetigo	4
Conjunctivitis	10
Giardiasis	2
Infectious Mononucleosis	2
Fifth's Disease	27

Respectfully submitted,

*Claudette Vachon, R.N.*

Claudette Vachon, RN  
School Nurse



# Litchfield Middle School

MCLEWAIN DRIVE  
LITCHFIELD, NEW HAMPSHIRE 03051

MARTIN SCHLICHTER  
PRINCIPAL

TELEPHONE  
424-2133

## Annual School Health Report (September 1991 - June 1992)

### Physicals:

Height and Weight	286
Vision Screening	310
Scoliosis Screening	295
Audiometer	288

### Communicable Diseases:

Chicken Pox	1
Conjunctivitis	3
Fifth's Disease	8
Mononucleosis	2
Pediculosis	4
Strep Throat	4

Respectfully submitted,

*Barbara Rowe RN*

Barbara Rowe  
School Nurse

**LITCHFIELD SCHOOL DISTRICT**  
**ENROLLMENT PROJECTIONS**

<b>Grade</b>	<b>September 1992*</b>	<b>September 1993</b>
1	120	131
2	114	116
3	76	115
4	103	77
5	101	107
6	100	102
7	91	98
8	<u>99</u>	<u>93</u>
Total	804	839

**ENROLLMENT PROJECTIONS**  
**OUT- OF- DISTRICT HIGH SCHOOL**

<b>Grade</b>	<b>September 1992*</b>	<b>September 1993</b>
9	86	95
10	76	88
11	84	83
12	<u>67</u>	<u>91</u>
Total	313	357
Combined Totals	1,117	1,196

\* Actual enrollment on 9/11/92

## Distribution of Central Office Salaries

1993-94

### Distribution of Superintendent's Salary

District	District Percentage	District Share
Hudson	82	\$58,794.00
Litchfield	18	<u>\$12,906.00</u>
		\$71,700.00

### Distribution of Assistant Superintendent's Salary

District	District Percentage	District Share
Hudson	82	\$53,464.00
Litchfield	18	<u>\$11,736.00</u>
		\$65,200.00

### Distribution of Business Adminsitrator's Salary

District	District Percentage	District Share
Hudson	82	\$44,282.46
Litchfield	18	<u>\$9,720.54</u>
		\$54,003.00

LITCHFIELD VOTING WARRANT

March 9, 1993

The State of New Hampshire

To the inhabitants of the School District of the Town of Litchfield in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE GRIFFIN MEMORIAL SCHOOL IN SAID DISTRICT ON TUESDAY, THE 9th DAY OF MARCH, 1993, AT 7:00 O'CLOCK IN THE FORENOON TO ACT UPON THE FOLLOWING QUESTIONS:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Member of the School Board for the ensuing one year.
5. To choose a Treasurer for the ensuing year.

POLLS WILL BE OPEN FROM 7:00 A.M. AND WILL CLOSE NO EARLIER THAN 7:00 P.M.

GIVEN UNDER OUR HANDS AT SAID LITCHFIELD THIS            DAY OF  
FEBRUARY, 1993.

Donald Knight

Judith Burke

Richard Lascelles

Philip R. Seavey  
School Board

LITCHFIELD

SCHOOL DISTRICT WARRANT

March 12, 1993

To the inhabitants of the School District in the Town of Litchfield, New Hampshire, qualified to vote in District affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE GRIFFIN MEMORIAL SCHOOL IN SAID DISTRICT ON THE 12th DAY OF MARCH, 1993 AT 7:30 P.M. TO ACT UPON THE FOLLOWING SUBJECTS:

ARTICLE I

To see if the District will vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Education Association which calls for the following increase in salaries and benefits:

Year	Percentage	Estimated Amount
----	-----	-----
1993-94	0%	\$ -0-
1994-95	0%	\$75,536
1995-96	3%	\$78,826

(No additional funds for salaries and benefits need to be raised and appropriated for the 93-94 fiscal year.) Recommended by Budget Committee.

ARTICLE II

To see if the District will vote to raise and appropriate the sum of \$1.00 to convert the electrically heated portion of Griffin Memorial School to a forced hot water system. Recommended by Budget Committee.

ARTICLE III

To see if the District will vote to raise and appropriate the sum of \$24,300 to purchase and install new windows at Griffin Memorial School in Rooms 1,2,3,4. Not Recommended by Budget Committee.

ARTICLE IV

To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of statutory obligations of the District, and for the payment of salaries and benefits for School District officials and agents, excluding any monies raised under Articles I, II, III.



ARTICLE V

To hear the reports of Agents, Committees or Officers chosen, and pass any vote relating thereto.

ARTICLE VI

To transact any other business that may legally come before this meeting.

GIVEN UNDER OUR HANDS AT SAID LITCHFIELD ON THIS 10th DAY OF FEBRUARY 1993.

Donald Knight

Judith Burke

Richard Lascelles

Philip Seavey

School Board

	BUDGETED 1991-92	EXPENDED 1991-92	BUDGETED 1992-93	SUPT'S 1993-94	SCH. BOARD 1993-94	BUD. COMM 1993-94	NOT RECOM'D
1000 INSTRUCTION							
1100 REGULAR PROGRAMS							
1-1100-00-0110-2-87-2 REG.TEACHER SALARIES	356,222	350,843.78	379,648	389,064	379,648	379,648	
0110-2-88-1 REG.TEACHER SALARIES	670,681	721,554.00	739,933	806,332	765,950	765,950	
0113-2-00-0 TUTORING SALARIES	1,500	1,867.50	1,500	2,500	2,500	2,500	
0114-4-87-2 TEACHER AIDE SALARIES	34,580	35,103.25	35,792	51,812	51,812	51,812	
0114-4-88-1 TEACHER AIDE SALARIES	73,313	73,861.12	75,426	64,132	64,132	64,132	
0120-2-00-0 SUBSTITUTE SALARIES	35,500	42,973.37	35,500	42,950	42,950	42,950	
0440-0-87-2 REPAIRS & MAIN.INST.EQUIP.	6,066	7,472.41	5,768	7,333	7,333	7,333	
0440-0-88-1 REPAIRS & MAIN.INST.EQUIP.	10,359	10,445.45	9,114	10,329	10,329	10,329	
0561-0-85-3 TUITION (ALVIERNE)	1,487,496	1,454,634.98	1,586,311	2,080,461	2,023,893	2,023,893	
0561-0-86-3 TUITION (MANCHESTER)	139,776	120,129.61	148,118	135,929	135,929	135,929	
0580-0-00-0 TRAVEL	1,000	2,311.20	1,000	2,500	2,500	2,500	
0610-0-87-2 SUPPLIES	6,975	6,593.08	7,425	7,911	7,472	7,472	
0610-0-88-1 SUPPLIES	12,000	11,981.36	12,825	14,742	13,923	13,923	
0611-0-87-2 COMPUTER SUPPLIES	300	305.24	200	600	600	600	
0611-0-88-1 COMPUTER SUPPLIES	500	490.41	1,000	1,600	1,600	1,600	
0630-0-87-2 TEXTBOOK REPLACEMENT	5,138	4,994.57	6,534	7,911	7,472	7,472	
0630-0-88-1 TEXTBOOK REPLACEMENT	6,000	5,921.83	7,695	9,282	8,354	8,354	
0631-0-87-2 TEXTBOOKS/NEW PROGRAMS	---	---	---	---	---	---	
0631-0-88-1 TEXTBOOKS/NEW PROGRAMS	---	---	---	---	---	---	
0632-0-87-2 TEXTBOOKS/SPECIAL PROGRAMS	300	234.25	300	300	300	300	
0632-0-88-1 TEXTBOOKS/SPECIAL PROGRAMS	582	573.92	436	---	---	---	
0741-0-87-2 EQUIPMENT ADDITIONAL	---	---	---	---	---	---	
0741-0-88-1 EQUIPMENT ADDITIONAL	---	---	---	918	918	918	
0742-0-87-2 EQUIPMENT REPLACEMENT	---	---	---	---	---	---	
0742-0-88-1 EQUIPMENT REPLACEMENT	6,045	6,044.52	6,045	6,500	---	---	
0751-0-87-2 FURNITURE ADDITIONAL	---	---	---	---	---	---	
0751-0-88-1 FURNITURE ADDITIONAL	---	---	2,820	3,240	3,240	3,240	
0752-0-87-2 FURNITURE REPLACEMENT	---	---	---	---	---	---	
0752-0-88-1 FURNITURE REPLACEMENT	1,410	1,396.12	---	---	---	---	
SUBTOTAL	2,855,743	2,859,731.97	3,063,390	3,646,346	3,530,855	3,530,855	
1-1100-02-0110-2-87-2 ART/SALARY	---	---	---	---	---	---	
0110-2-88-1 ART/SALARY	30,783	30,783.00	33,068	34,292	33,068	33,068	
0610-0-87-2 SUPPLIES	870	846.32	743	791	747	747	
0610-0-88-1 SUPPLIES	1,440	1,418.87	1,411	1,622	1,534	1,534	
0741-0-87-2 EQUIPMENT ADDITIONAL	---	---	---	---	---	---	
0741-0-88-1 EQUIPMENT ADDITIONAL	---	---	---	---	---	---	
0742-0-87-1 EQUIPMENT REPLACEMENT	---	---	---	---	---	---	
0742-0-88-1 EQUIPMENT REPLACEMENT	---	---	---	---	---	---	
0751-0-87-2 FURNITURE ADDITIONAL	---	---	---	---	---	---	
0751-0-88-1 FURNITURE ADDITIONAL	---	---	---	---	---	---	
0752-0-87-2 FURNITURE REPLACEMENT	---	---	---	---	---	---	
0752-0-88-1 FURNITURE REPLACEMENT	---	---	---	---	---	---	
SUBTOTAL	33,093	33,048.19	35,222	36,705	35,349	35,349	

		BUDGETED	EXPENDED	BUDGETED	SUPT'S	SCH. BOARD	BUD. COMM	NOT
		1991-92	1991-92	1992-93	1993-94	1993-94	1993-94	RECOMM'D
		-----	-----	-----	-----	-----	-----	-----
1000 INSTRUCTION								
-----								
1100 REGULAR PROGRAMS (CONT'D)								
-----								
1-1100-06-0110-2-87-2	FOREIGN LANG. SALARIES	---	---	13,296	12,466	11,935	11,935	
0610-0-87-2	FOREIGN LANG. SUPPLIES	400	167.92	1,950	1,950	1,950	1,950	
0631-0-87-2	TEXTBOOKS/NEW PROGRAMS	---	---	2,150	---	---	---	
0741-0-87-2	EQUIPMENT ADDITIONAL	---	---	---	---	---	---	
SUBTOTAL		400	167.92	17,396	14,416	13,885	13,885	
-----								
1-1100-08-0110-2-87-2	PHYSICAL ED./SALARY	---	---	---	---	---	---	
0110-2-88-1	PHYSICAL ED./SALARY	29,685	29,685.00	31,888	33,068	31,888	31,888	
0610-0-87-2	SUPPLIES	1,116	1,154.21	891	949	897	897	
0610-0-88-1	SUPPLIES	960	939.99	898	1,032	977	977	
0741-0-87-2	EQUIPMENT ADDITIONAL	---	---	---	---	---	---	
0741-0-88-1	EQUIPMENT ADDITIONAL	---	---	---	---	---	---	
0742-0-87-2	EQUIPMENT REPLACEMENT	---	---	---	---	---	---	
0742-0-88-1	EQUIPMENT REPLACEMENT	---	---	---	---	---	---	
0751-0-87-2	FURNITURE ADDITIONAL	---	---	---	---	---	---	
0751-0-88-1	FURNITURE ADDITIONAL	---	---	---	---	---	---	
0752-0-87-2	FURNITURE REPLACEMENT	---	---	---	---	---	---	
0752-0-88-1	FURNITURE REPLACEMENT	---	---	---	---	---	---	
SUBTOTAL		31,761	31,779.20	33,677	35,049	33,762	33,762	
-----								
1-1100-09-0110-2-87-2	HOME EC./SALARY	31,922	31,922.00	34,292	34,292	34,292	34,292	
0610-0-87-2	SUPPLIES	1,185	1,185.00	1,188	1,266	1,195	1,195	
0631-0-87-2	TEXTS/NEW PROGRAMS	---	---	---	---	---	---	
0741-0-87-2	EQUIPMENT ADDITIONAL	---	---	---	---	---	---	
0742-0-87-2	EQUIPMENT REPLACEMENT	---	---	---	---	---	---	
0751-0-87-2	FURNITURE ADDITIONAL	---	---	---	---	---	---	
0752-0-87-2	FURNITURE REPLACEMENT	---	---	---	---	---	---	
SUBTOTAL		33,107	33,107.00	35,480	35,558	35,487	35,487	
-----								
1-1100-10-0110-2-87-2	INDUSTRIAL ARTS/SALARY	25,670	25,670.00	27,576	28,596	27,576	27,576	
0610-0-87-2	SUPPLIES	1,185	1,189.16	1,188	1,266	1,195	1,195	
0631-0-87-2	TEXTS/NEW PROGRAMS	---	---	---	---	---	---	
0741-0-87-2	EQUIPMENT ADDITIONAL	---	---	---	---	---	---	
0742-0-87-2	EQUIPMENT REPLACEMENT	---	---	---	---	---	---	
0751-0-87-2	FURNITURE ADDITIONAL	---	---	---	---	---	---	
0752-0-87-2	FURNITURE REPLACEMENT	---	---	---	---	---	---	
SUBTOTAL		26,855	26,859.16	28,764	29,862	28,771	28,771	
-----								

		BUDGETED	EXPENDED	BUDGETED	SUPP'S	SCIL BOARD	BUD.COMM	NOT
		1991-92	1991-92	1992-93	1993-94	1993-94	1993-94	RECOM'D
1000 INSTRUCTION								
-----								
1100 REGULAR PROGRAMS (CONT'D)								
-----								
1-1100-11-0610-0-87-2	MATH SUPPLIES	300	299.13	225	225	225	225	
0610-0-88-1	MATH SUPPLIES	750	744.59	750	1,000	1,000	1,000	
0611-0-87-2	COMPUTER SUPPLIES	200	199.74	200	---	---	---	
0611-0-88-1	COMPUTER SUPPLIES	350	348.91	450	---	---	---	
0630-0-88-1	MATH WORKBOOKS	2,600	2,459.57	3,250	3,780	3,499	3,499	
0631-0-87-2	TEXTS/NEW PROGRAMS	---	---	---	---	---	---	
0631-0-88-1	TEXTS/NEW PROGRAMS	---	---	---	---	---	---	
SUBTOTAL		4,200	4,051.94	4,875	5,005	4,724	4,724	
-----								
1-1100-12-0110-2-87-2	MUSIC/SALARY	---	---	---	---	---	---	
0110-2-88-1	MUSIC/SALARY	24,754	24,754.00	26,592	27,576	26,592	26,592	
0610-0-87-2	SUPPLIES	419	468.89	297	316	299	299	
0610-0-88-1	SUPPLIES	750	686.09	800	1,179	1,114	1,114	
0671-0-87-2	TAPES, RECORDS	100	91.27	---	---	---	---	
0671-0-88-1	TAPES, RECORDS	100	95.31	100	100	100	100	
0741-0-87-2	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0741-0-88-1	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0742-0-87-2	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0742-0-88-1	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0751-0-87-2	FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0751-0-88-1	FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0752-0-87-2	FURNITURE/REPLACEMENT	---	---	---	---	---	---	
0752-0-88-1	FURNITURE/REPLACEMENT	---	---	---	---	---	---	
SUBTOTAL		26,123	26,095.56	27,789	29,171	28,105	28,105	
-----								
1-1100-13-0610-0-87-2	SUPPLIES/SCIENCE	977	964.01	743	791	747	747	
0610-0-88-1	SUPPLIES/SCIENCE	1,680	1,496.40	1,796	2,064	1,949	1,949	
0631-0-87-2	TEXTBOOKS/NEW	---	---	---	---	---	---	
0631-0-88-1	TEXTBOOKS/NEW	---	---	---	---	---	---	
0741-0-87-2	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0741-0-88-1	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0742-0-87-2	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0742-0-88-1	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0751-0-87-2	FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0751-0-88-1	FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0752-0-87-2	FURNITURE REPLACEMENT	---	---	---	---	---	---	
0752-0-88-1	FURNITURE REPLACEMENT	---	---	---	---	---	---	
SUBTOTAL		2,657	2,460.41	2,539	2,855	2,696	2,696	

	BUDGETED	EXPENDED	BUDGETED	SUPT'S	SCH. BOARD	BUD. COMM	NOT
	1991-92	1991-92	1992-93	1993-94	1993-94	1993-94	RECOMM'D
	-----	-----	-----	-----	-----	-----	-----
1000 INSTRUCTION							
-----							
1100 REGULAR PROGRAMS (CONT'D)							
-----							
1-1100-23-0110-2-87-2 READING/SALARY	---	---	---	---	---	---	---
0110-2-88-1 READING/SALARY	40,773	40,773.00	42,812	42,812	42,812	42,812	
0610-0-87-2 SUPPLIES	4,753	4,711.11	4,206	4,648	4,648	4,648	
0610-0-88-1 SUPPLIES	16,834	16,827.41	16,961	18,092	18,092	18,092	
0630-0-87-2 TEXTBOOK REPLACEMENTS	1,428	1,408.90	1,278	2,349	2,349	2,349	
0630-0-88-1 TEXTBOOK REPLACEMENTS	1,274	1,254.89	1,750	1,923	1,923	1,923	
0631-0-87-2 NEW PROGRAMS	---	---	---	---	---	---	---
0631-0-88-1 NEW PROGRAMS	---	---	---	---	---	---	---
0632-0-88-1 SPECIAL PROGRAMS	---	---	---	---	---	---	---
0741-0-88-1 ADDITIONAL EQUIPMENT	---	---	---	---	---	---	---
	-----	-----	-----	-----	-----	-----	-----
SUBTOTAL	65,062	64,975.31	67,007	69,824	69,824	69,824	
	-----	-----	-----	-----	-----	-----	-----
GRAND TOTAL 1100 SERIES	3,079,001	3,082,276.66	3,316,139	3,904,791	3,783,458	3,783,458	
	-----	-----	-----	-----	-----	-----	-----
1200 SPECIAL SERVICES							
-----							
1-1200-00-0110-1-88-1 SPECIAL SERV./SALARY	---	34,361.40	34,255	34,255	34,255	34,255	
0110-2-87-2 SPECIAL SERV./SALARY	50,679	38,749.00	41,140	41,140	41,140	41,140	
0110-2-88-1 SPECIAL SERV./SALARY	140,662	109,706.00	113,809	116,792	113,809	113,809	
0113-2-00-0 TUTORS	10,000	7,250.74	8,000	8,000	8,000	8,000	
0569-0-00-0 TUITION/HANDICAPPED	63,065	62,339.77	68,590	116,340	115,340	115,340	
0610-0-87-2 SUPPLIES	1,644	1,568.28	1,275	1,650	1,650	1,650	
0610-0-88-1 SUPPLIES	5,200	5,013.23	4,487	4,349	4,349	4,349	
0631-0-87-2 NEW PROGRAMS	---	---	---	---	---	---	---
0631-0-88-1 NEW PROGRAMS	---	---	---	---	---	---	---
0632-0-87-2 SPECIAL PROGRAMS	360	360.00	260	260	260	260	
0632-0-88-1 SPECIAL PROGRAMS	755	535.00	460	460	460	460	
0741-0-87-2 EQUIPMENT/ADDITIONAL	---	---	---	---	1,075	1,075	
0741-0-88-1 EQUIPMENT/ADDITIONAL	299	322.92	---	569	569	569	
0742-0-87-2 EQUIPMENT/REPLACEMENT	---	---	2,500	1,075	---	---	
0742-0-88-1 EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0751-0-87-2 FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0751-0-88-1 FURNITURE/ADDITIONAL	84	76.72	---	---	---	---	
0752-0-87-2 FURNITURE/REPLACEMENT	---	---	---	---	---	---	
0752-0-88-1 FURNITURE/REPLACEMENT	---	---	---	---	---	---	
	-----	-----	-----	-----	-----	-----	-----
GRAND TOTAL 1200 SERIES	272,748	260,283.06	274,776	324,890	320,907	320,907	
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BUDGETED 1991-92 -----	EXPENDED 1991-92 -----	BUDGETED 1992-93 -----	SUPT'S 1993-94 -----	SCH. BOARD 1993-94 -----	BUD. COMM 1993-94 -----	NOT RECOM'D -----
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## 1400 OTHER INSTRUCTIONAL PROGRAMS

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1-1410-00-0110-2-87-2	EXTRA CURR./SALARIES	12,076	11,425.00	11,300	11,300	11,300	11,300
0110-2-88-1	EXTRA CURR./SALARIES	---	---	1,200	1,200	1,200	1,200
0391-0-87-2	OFFICIALS	1,650	1,650.00	1,650	1,650	1,650	1,650
0610-0-87-2	INTER SCHOLASTIC SUPPLIES	1,325	1,274.13	1,175	1,175	1,175	1,175
0741-0-87-2	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---
0742-0-87-2	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---
0751-0-87-2	FURNITURE/ADDITIONAL	---	---	---	---	---	---
0752-0-87-2	FURNITURE/REPLACEMENT	---	---	---	---	---	---

SUBTOTAL		15,051	14,349.13	15,325	15,325	15,325	15,325
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1-1490-00-0890-0-87-2	STUDENT ACTIVITIES	300	300.00	200	200	200	200
0890-0-88-1	STUDENT ACTIVITIES	200	104.01	200	450	200	200

SUBTOTAL		500	404.01	400	650	400	400
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GRAND TOTAL 1400 SERIES		15,551	14,753.14	15,725	15,975	15,725	15,725
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## 2000 SUPPORT SERVICES

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## 2110 ATTENDANCE

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1-2112-00-0110-4-00-0	ATTENDANCE OFFICER	1	---	1	1	1	1
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GRAND TOTAL 2110 SERIES		1	---	1	1	1	1
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## 2120 GUIDANCE

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1-2120-00-0110-1-87-2	GUIDANCE/SALARY	33,454	33,454.00	35,127	35,127	35,127	35,127
0110-1-88-1	GUIDANCE/SALARY	32,044	32,044.00	33,646	33,646	33,646	33,646
0610-0-87-2	SUPPLIES & TESTING	1,550	1,976.10	1,296	1,278	400	400
0610-0-88-1	SUPPLIES & TESTING	2,300	2,482.84	2,785	2,958	1,506	1,506

GRAND TOTAL 2120 SERIES		69,348	69,956.94	72,854	73,009	70,679	70,679
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BUDGETED	EXPENDED	BUDGETED	SUPT'S	SCH. BOARD	BUD. COMM	NOT
1991-92	1991-92	1992-93	1993-94	1993-94	1993-94	RECOM'D
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## 2000 SUPPORT SERVICES (CONT'D)

## 2130 HEALTH SERVICES

1-2134-00-0110-3-87-2	NURSES/SALARY	18,001	18,000.00	18,630	18,630	18,630	18,630
0110-3-88-1	NURSES/SALARY	18,524	18,524.00	19,172	19,172	19,172	19,172
0522-3-00-0	NURSE LIABILITY INSURANCE	---	---	---	---	---	---
0610-0-87-2	SUPPLIES	698	697.52	434	460	434	434
0610-0-88-1	SUPPLIES	360	322.61	385	410	410	410
0741-0-87-2	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---
0741-0-88-1	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---
0742-0-87-2	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---
0742-0-88-1	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---
0751-0-87-2	FURNITURE/ADDITIONAL	---	---	---	---	---	---
0751-0-88-1	FURNITURE/ADDITIONAL	---	---	---	---	---	---
0752-0-87-2	FURNITURE/REPLACEMENT	---	---	---	---	---	---
0752-0-88-1	FURNITURE/REPLACEMENT	---	---	---	---	---	---
GRAND TOTAL 2130 SERIES		37,583	37,544.13	38,621	38,672	38,646	38,646

## 2140 PSYCHOLOGICAL

1-2140-00-0110-1-00-0	PSYCHOLOGIST/SALARY	13,383	13,383.00	13,747	13,747	13,747	13,747
0330-3-87-2	PHYS. EXAMS/PSYCH. SERV.	11,871	8,955.08	12,452	13,664	11,830	11,830
0330-3-88-1	PHYS. EXAMS/PSYCH. SERV.	27,578	20,233.20	24,884	16,892	16,892	16,892
GRAND TOTAL 2140 SERIES		52,832	42,571.28	51,083	44,303	42,469	42,469

## 2150 SPEECH PATH. &amp; AUDIOLOGY

1-2150-00-0110-2-88-1	SPEECH SALARIES	43,011	45,035.32	46,501	49,206	46,501	46,501
0310-0-88-1	SPEECH & LANG. CONSULTANT	---	---	---	---	---	---
0610-0-88-1	SUPPLIES	400	374.89	595	580	580	580
0631-0-88-1	NEW PROGRAMS	---	---	---	---	---	---
0632-0-88-1	SPECIAL PROGRAMS	---	---	---	---	---	---
0741-0-88-1	EQUIPMENT/ADDITIONAL	---	---	---	---	---	---
0742-0-88-1	EQUIPMENT/REPLACEMENT	---	---	---	---	---	---
0751-0-88-1	FURNITURE/ADDITIONAL	---	---	---	---	---	---
0752-0-88-1	FURNITURE/REPLACEMENT	---	---	---	---	---	---
GRAND TOTAL 2150 SERIES		43,411	45,410.21	47,096	49,786	47,081	47,081

	BUDGETED 1991-92 -----	EXPENDED 1991-92 -----	BUDGETED 1992-93 -----	SUPT'S 1993-94 -----	SCH. BOARD 1993-94 -----	BUD. COMM 1993-94 -----	NOT RECOM'D -----
2000 SUPPORT SERVICES (CONT'D)							
-----							
2190 OTHER PUPIL SERVICES							
-----							
1-2190-00-0811-0-00-0	SERESC (840X3.60)	2,732	2,819.88	2,916	3,024	3,024	3,024
0891-0-87-2	OTHER PUPIL SERVICES	---	---	---	---	---	---
0891-0-88-1	OTHER PUPIL SERVICES	---	---	---	546	---	---
-----							
GRAND TOTAL 2190 SERIES	2,732	2,819.88	2,916	3,570	3,024	3,024	
-----							
2200 INSTRUCTIONAL STAFF SERV.							
-----							
2210 IMPROVEMENT OF INSTRUCTION							
-----							
1-2210-00-0320-0-87-2	SCHOOL EVALUATION	---	---	4,406	---	---	---
1-2212-00-0640-0-87-2	PROF. PUBLICATIONS	---	---	100	200	200	200
0640-0-88-1	PROF. PUBLICATIONS	---	---	100	200	200	200
-----							
SUBTOTAL	---	---	4,606	400	400	400	
-----							
1-2213-00-0270-0-00-0	COURSE REIMB/NON.BARG.	600	450.00	1,750	1,750	1,750	1,750
0271-0-00-0	COURSE REIMB/BARG.	10,000	7,433.00	10,000	11,000	11,000	11,000
0320-0-00-0	TEACHER WORKSHOPS	4,500	4,177.80	6,000	6,500	6,500	6,500
0580-0-87-2	PROFESSIONAL MTGS/TRAVEL	650	---	650	625	625	625
0580-0-88-1	PROFESSIONAL MTGS/TRAVEL	500	412.40	500	965	965	965
-----							
SUBTOTAL	16,250	12,473.20	18,900	20,840	20,840	20,840	
-----							
GRAND TOTAL 2210 SERIES	16,250	12,473.20	23,506	21,240	21,240	21,240	
-----							

	BUDGETED 1991-92	EXPENDED 1991-92	BUDGETED 1992-93	SUPT'S 1993-94	SCH. BOARD 1993-94	BUD. COMM 1993-94	NOT RECOM'D
-----							
2000 SUPPORT SERVICES							
-----							
2220 EDUCATIONAL MEDIA							
-----							
1-2222-00-0110-2-87-2							
LIBRARIAN/SALARY							
0110-2-88-1	33,291	33,291.00	35,763	37,085	35,763	35,763	
LIBRARIAN/SALARY							
0611-0-87-2	200	292.21	200	200	200	200	
COMPUTER SOFTWARE							
0611-0-88-1	250	247.91	300	300	300	300	
COMPUTER SOFTWARE							
0610-0-87-2	275	252.36	210	210	210	210	
SUPPLIES							
0610-0-88-1	350	500.30	350	350	350	350	
SUPPLIES							
0630-0-87-2	2,400	2,254.37	2,400	2,000	2,000	2,000	
TEXTBOOK REPLACEMENT							
0630-0-88-1	5,000	5,135.79	5,000	7,644	5,644	5,644	
TEXTBOOK REPLACEMENT							
1-2223-00-0440-0-87-2	350	335.34	350	350	350	350	
AUDIO VISUAL REPAIRS							
0440-0-88-1	550	719.49	550	550	550	550	
AUDIO VISUAL REPAIRS							
0453-0-87-2	---	---	---	---	---	---	
AUDIO VISUAL RENTALS							
0453-0-88-1	250	42.00	250	250	250	250	
AUDIO VISUAL RENTALS							
0640-0-87-2	475	485.62	475	485	485	485	
PERIODICALS							
0640-0-88-1	300	279.83	300	300	300	300	
PERIODICALS							
0670-0-87-2	---	---	---	---	---	---	
FILMSTRIPS							
0670-0-88-1	500	304.78	500	500	500	500	
FILMSTRIPS							
0671-0-87-2	100	100.80	50	50	50	50	
TAPES, RECORDS, ETC.							
0671-0-88-1	100	63.95	100	100	100	100	
TAPES, RECORDS, ETC.							
0680-0-87-2	---	---	---	---	---	---	
MAPS, CHARTS, GLOBES							
0680-0-88-1	---	---	---	---	---	---	
MAPS, CHARTS, GLOBES							
0741-0-87-2	---	---	---	---	---	---	
EQUIPMENT/ADDITIONAL							
0741-0-88-1	---	---	---	---	---	---	
EQUIPMENT/ADDITIONAL							
0742-0-87-2	---	---	---	---	---	---	
EQUIPMENT/REPLACEMENT							
0742-0-88-1	---	---	---	---	---	---	
EQUIPMENT/REPLACEMENT							
0751-0-87-2	---	---	---	---	---	---	
FURNITURE/ADDITIONAL							
0751-0-88-1	---	---	---	---	---	---	
FURNITURE/ADDITIONAL							
0752-0-87-2	---	---	---	---	---	---	
FURNITURE/REPLACEMENT							
0752-0-88-1	---	---	430	500	500	500	
FURNITURE/REPLACEMENT							
-----							
SUBTOTAL	44,391	44,305.75	47,228	50,874	47,552	47,552	
-----							
1-2224-00-0810-0-00-0	125	49.00	125	125	125	125	
DUES & FEES							
-----							
SUBTOTAL	125	49.00	125	125	125	125	
-----							
GRAND TOTAL 2220 SERIES	44,516	44,354.75	47,353	50,999	47,677	47,677	
-----							

BUDGETED	EXPENDED	BUDGETED	SUPT'S	SCH. BOARD	BUD. COMM	NOT
1991-92	1991-92	1992-93	1993-94	1993-94	1993-94	RECOM'D
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2300 GENERAL ADMINISTRATION

2310 SCHOOL BOARD

1-2311-00-0110-0-01-0	SCHOOL BOARD SALARIES	4,000	4,000.00	4,000	4,000	4,000	4,000	
0580-0-01-0	TRAVEL	---	---	---	---	---	---	
1-2313-00-0110-0-01-0	DISTRICT TREASURER/SALARY	1,300	1,300.00	1,600	2,500	2,500	2,500	
0523-0-01-0	BONDS-TREASURER	---	---	---	---	---	---	
0610-0-01-0	TREASURER SUPPLIES	1,000	921.86	2,000	2,000	2,000	2,000	
1-2314-00-0110-0-01-0	DIST.MODERATOR SALARY	200	200.00	200	200	200	200	
0550-0-01-0	BALLOT EXPENSES (PRINTING)	1,625	190.00	800	800	800	800	
0890-0-01-0	DISTRICT MEETING COSTS	360	812.50	750	850	850	850	
1-2315-00-0380-0-01-0	LEGAL FEES	20,000	3,103.45	16,000	16,000	10,000	10,000	
1-2317-00-0380-0-01-0	AUDIT FEES	3,430	3,160.00	3,000	3,000	3,000	3,000	
1-2319-00-0110-0-01-0	SCHOOL DISTRICT CLERK	200	200.00	200	200	200	200	
0380-0-01-0	CENSUS TAKER	2,000	1,475.00	---	2,000	---	---	
0522-0-01-0	SCHOOL BD.LIABILITY INS.	3,820	---	2,160	2,539	2,539	2,539	
0540-0-01-0	ADVERTISING	2,000	1,017.95	1,500	1,500	1,500	1,500	
0610-0-01-0	SUPPLIES OF DIST.OFFICE	2,250	844.60	1,100	3,080	1,580	1,500	80
0810-0-01-0	DUES & FEES - NHSBA	2,612	2,611.75	2,742	2,750	2,750	2,750	
GRAND TOTAL 2310 SERIES		44,797	19,837.11	36,052	41,419	31,919	31,839	80
1-2320-00-0351-0-00-0	OFFICE OF SUPT.	98,091	98,091.00	99,044	106,350	98,360	98,360	
GRAND TOTAL 2320 SERIES		98,091	98,091.00	99,044	106,350	98,360	98,360	
1-2330-00-0110-1-00-0	SPECIAL AREA ADM.SERV.	18,687	18,686.52	20,438	20,438	10,321	10,321	
GRAND TOTAL 2330 SERIES		18,687	18,686.52	20,438	20,438	10,321	10,321	



	BUDGETED 1991-92	EXPENDED 1991-92	BUDGETED 1992-93	SUPT'S 1993-94	SCH. BOARD 1993-94	BUD. COMM 1993-94	NOT RECOM'D
2400 SCHOOL ADMINISTRATION							
1-2410-00-0110-5-87-2 SECRETARY/SALARIES	33,887	33,846.00	35,084	35,084	35,084	35,084	
0110-5-88-1 SECRETARY/SALARIES	32,327	32,327.00	33,465	33,465	33,465	33,465	
0112-1-87-2 PRINCIPALS/SALARY	49,136	49,136.00	51,593	50,000	50,000	50,000	
0112-1-88-1 PRINCIPALS/SALARY	89,153	91,035.00	93,611	95,587	95,587	95,587	
0440-0-87-2 REPAIRS & MAINTENANCE	1,790	1,940.24	1,608	1,940	1,940	1,940	
0440-0-88-1 REPAIRS & MAINTENANCE	2,151	670.00	1,772	1,875	915	915	
0531-0-87-2 TELEPHONE	6,937	5,569.96	6,433	6,426	6,426	6,426	
0531-0-88-1 TELEPHONE	6,786	5,815.59	6,323	6,327	6,327	6,327	
0532-0-87-2 POSTAGE & GENERAL EXPENSE	1,000	1,163.45	1,200	1,200	1,200	1,200	
0532-0-88-1 POSTAGE & GENERAL EXPENSE	1,200	1,193.50	1,200	1,500	1,500	1,320	180
0610-0-87-2 SUPPLIES	500	500.27	500	600	600	600	
0610-0-88-1 SUPPLIES	1,772	1,730.86	1,500	1,800	1,800	1,800	
0741-0-87-2 EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0741-0-88-1 EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0742-0-87-2 EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0742-0-88-1 EQUIPMENT/REPLACEMENT	---	---	2,500	2,500	2,500	2,500	
0751-0-87-2 FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0751-0-88-1 FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0752-0-87-2 FURNITURE/REPLACEMENT	---	---	---	---	---	---	
0752-0-88-1 FURNITURE/REPLACEMENT	---	---	---	---	---	---	
0810-0-87-2 PROFESSIONAL MEMBERSHIP	685	570.00	685	735	735	735	
0810-0-88-1 PROFESSIONAL MEMBERSHIP	800	900.00	930	930	930	930	
SUBTOTAL	228,124	226,397.87	238,404	239,969	239,009	238,829	180
1-2490-00-0610-0-87-2 SCH. ADMIN. SERV. AWARDS & REPORT CARDS							
0610-0-88-1 SCH. ADMIN. SERV. AWARDS & REPORT CARDS	1,200	907.73	1,200	1,200	1,200	1,200	
0892-0-87-2 GRADUATION	1,000	783.00	1,250	1,250	1,250	1,250	
SUBTOTAL	2,600	2,298.42	2,915	3,100	3,100	3,100	
GRAND TOTAL 2400 SERIES	230,724	228,696.29	241,319	243,069	242,109	241,929	180

## 2500 BUSINESS SERVICES

## 2540 OPERATION &amp; MAINTENANCE OF PLANT

	BUDGETED 1991-92	EXPENDED 1991-92	BUDGETED 1992-93	SUP'T'S 1993-94	SCH. BOARD 1993-94	BUD. COMM 1993-94	NOT RECOM'D
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1-2540-00-0110-9-87-2 CUSTODIAL SALARIES	60,570	60,637.12	62,711	62,711	62,711	62,711	
0110-9-88-1 CUSTODIAL SALARIES	110,427	111,832.20	114,315	114,315	114,315	114,315	
0130-9-87-2 CUSTODIAL OVERTIME	4,388	1,327.50	3,000	4,390	4,390	3,000	1,390
0130-9-88-1 CUSTODIAL OVERTIME	6,000	3,496.26	7,200	8,000	8,000	7,000	1,000
0440-0-87-2 MAINTENANCE CONTRACTOR	3,695	4,419.95	3,800	4,095	4,095	4,095	
0440-0-88-1 MAINTENANCE CONTRACTOR	4,000	4,194.00	2,865	4,135	4,135	4,135	
0610-0-87-2 CUSTODIAL SUPPLIES	13,940	7,500.23	11,152	11,152	10,152	10,152	
0610-0-88-1 CUSTODIAL SUPPLIES	12,525	12,252.04	11,500	13,527	12,527	12,527	
0741-0-87-2 EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0741-0-88-1 EQUIPMENT/ADDITIONAL	---	---	---	---	---	---	
0742-0-87-2 EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0742-0-88-1 EQUIPMENT/REPLACEMENT	---	---	---	---	---	---	
0751-0-87-2 FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0751-0-88-1 FURNITURE/ADDITIONAL	---	---	---	---	---	---	
0752-0-87-2 FURNITURE/REPLACEMENT	---	---	---	---	---	---	
0752-0-88-1 FURNITURE/REPLACEMENT	---	---	---	---	---	---	
SUBTOTAL	215,545	205,659.30	216,543	222,325	220,325	217,935	2,390
1-2542-00-0420-0-87-2 WATER	5,345	11,130.18	5,626	8,928	8,928	8,928	
0420-0-88-1 WATER	---	4,535.81	---	6,000	1,020	1,020	
0431-0-87-2 DISPOSAL SERVICES	3,900	2,276.61	1,952	2,029	2,029	2,029	
0431-0-88-1 DISPOSAL SERVICES	2,565	2,975.01	2,538	2,429	2,429	2,429	
0440-0-87-2 GENERAL REPAIRS TO BLDG.	10,000	5,915.82	6,521	9,885	9,885	9,885	
0440-0-88-1 GENERAL REPAIRS TO BLDG.	24,649	28,905.90	13,035	13,044	13,044	13,044	
0441-0-87-2 PAINTING	---	---	---	2,000	2,000	2,000	
0441-0-88-1 PAINTING	3,000	2,562.85	2,999	2,430	2,430	2,430	
0490-0-87-2 REPAIRS TO BOILERS	750	1,311.10	550	1,300	1,300	1,300	
0490-0-88-1 REPAIRS TO BOILERS	4,125	1,502.70	3,750	3,000	3,000	3,000	
0521-0-00-0 PROPERTY INS/FIRE LIAB.	24,256	17,819.00	20,560	17,026	17,026	17,026	
0652-0-87-2 ELECTRICITY	38,010	41,650.05	40,459	48,535	48,535	48,535	
0652-0-88-1 ELECTRICITY	19,487	20,151.86	15,876	48,703	48,703	48,703	
0653-0-87-2 FUEL OIL	11,000	10,256.33	8,500	11,074	10,717	10,717	
0653-0-88-1 FUEL OIL	18,000	17,369.22	18,000	18,881	18,272	18,272	
0655-0-88-1 ELECTRICITY (HEAT)	30,639	26,812.26	32,600	---	---	---	
0657-0-87-2 BOTTLED GAS	133	---	144	144	144	144	
0657-0-88-1 BOTTLED GAS	600	600.10	579	579	579	579	
SUBTOTAL	196,459	192,774.80	173,689	195,987	190,041	190,041	

	BUDGETED 1991-92	EXPENDED 1991-92	BUDGETED 1992-93	SUPT'S 1993-94	SCH. BOARD 1993-94	BUD. COMM 1993-94	NOT RECOM'D
2500 BUSINESS SERVICES(CONT'D)							
1-2543-00-0432-0-87-2 SNOW PLOWING	4,284	4,180.00	5,000	6,075	4,675	4,675	
0432-0-88-1 SNOW PLOWING	4,284	4,758.00	7,605	6,405	4,805	4,805	
0440-0-87-2 REPAIRS	100	89.13	---	500	500	500	
0440-0-88-1 REPAIRS	1,500	860.00	1,140	1,500	1,500	1,500	
0610-0-87-2 SUPPLIES	300	14.00	500	500	250	250	
0610-0-88-1 SUPPLIES	1,200	1,369.94	200	500	250	250	
1-2544-00-0445-0-87-2 R&M NON-INSTR.EQUIP.	250	946.93	500	750	750	750	
0445-0-88-1 R&M NON-INSTR.EQUIP.	3,125	3,110.74	2,050	3,000	3,000	3,000	
0460-0-87-2 R&M CONTRACTORS	500	304.00	444	350	350	350	
0460-0-88-1 R&M CONTRACTORS	528	204.00	444	350	350	350	
1-2546-00-0110-0-00-0 COMMUNITY SERV./SALARY	500	1,047.17	650	650	650	650	
SUBTOTAL	16,571	16,883.91	18,533	20,560	17,080	17,080	
GRAND TOTAL 2540 SERIES	428,575	415,318.01	408,765	438,892	427,446	425,056	2,390
2550 PUPIL TRANSPORTATION							
1-2551-00-0110-0-00-0 TRANS.COORDINATOR	---	---	4,000	4,000	2,000	2,000	
1-2552-00-0513-0-00-0 PUPIL TRANS-REGULAR	227,368	225,964.80	235,919	235,919	227,169	227,169	
1-2553-00-0110-7-00-0 PUPIL TRANS-SALARY	---	---	---	---	---	---	
0513-0-00-0 PUPIL TRANS-HANDICAPPED	52,347	56,020.33	55,652	56,706	56,706	56,706	
0760-0-00-0 VEHICLE REPLACEMENT	9,240	9,202.00	8,902	8,902	8,902	8,902	
1-2554-00-0513-0-87-2 TRANS-FIELD TRIPS	---	---	---	---	---	---	
0513-0-88-1 PUPIL TRANS-FIELD TRIPS	980	---	1,026	1,092	---	---	
1-2555-00-0513-0-87-2 PUPIL TRANS-INTERSCHOLASTIC	3,870	3,880.99	3,577	3,577	3,577	3,577	
GRAND TOTAL 2550 SERIES	293,805	295,068.12	309,076	310,196	298,354	298,354	
2900 OTHER SUPPORT SERVICES							
1-2900-00-0211-0-00-0 HEALTH/LTD.INS.	248,495	216,884.61	225,496	294,648	288,809	287,500	1,309
0212-0-00-0 DENTAL	26,055	29,265.23	34,861	37,104	35,947	35,947	
0213-0-00-0 LIFE INSURANCE	6,525	6,293.88	7,831	7,947	7,871	7,871	
0214-0-00-0 WORKER'S COMPENSATION	28,352	26,215.52	27,164	31,265	31,073	31,073	
0221-0-00-0 NON-TEACHER'S RETIREMENT	5,954	7,404.98	8,250	10,581	10,581	10,485	WE
0222-0-00-0 TEACHER'S RETIREMENT	27,965	27,661.21	29,566	38,964	38,143	37,903	240
0223-0-00-0 LEGIS.ANNUITY	---	---	---	---	---	---	
0226-0-00-0 ACCRUED LIABILITY	147	141.57	147	147	147	147	
0230-0-00-0 FICA	165,602	168,891.56	176,937	186,542	184,803	182,659	2,144
0260-0-00-0 UNEMPLOYMENT COMPENSATION	2,870	3,146.90	2,835	4,032	4,032	4,032	
GRAND TOTAL 2900 SERIES	511,965	485,905.46	513,087	611,230	601,406	597,617	3,789

		BUDGETED	EXPENDED	BUDGETED	SUPT'S	SCH. BOARD	BUD. COMM	NOT
		1991-92	1991-92	1992-93	1992-93	1993-94	1993-94	RECOM'D
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4000 FACILITY ACQUISITION & CONSTRUCTION SERVICE								
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1-4200-00-0700-0-87-2	SITE DEVELOPMENT	---	---	---	---	---	---	
0700-0-88-1	SITE DEVELOPMENT	---	---	---	---	---	---	
SUBTOTAL		---	---	---	---	---	---	
-----								
1-4300-00-0380-0-00-0	ARCHITECT & ENGINEERING	---	---	---	---	---	---	
SUBTOTAL		---	---	---	---	---	---	
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1-4600-00-0460-0-87-2	BUILDINGS	---	---	---	---	---	---	
1-4600-00-0460-0-88-1	BUILDINGS	24,168	23,851.50	---	95,800	---	---	
SUBTOTAL		24,168	23,851.50	---	95,800	---	---	
-----								
GRAND TOTAL 4000 SERIES		24,168	23,851.50	---	95,800	---	---	
-----								
5100 DEBT SERVICES								
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1-5100-00-0830-0-00-0	PRINCIPAL	250,000	250,000.00	250,000	250,000	250,000	250,000	
0841-0-00-0	INTEREST	196,925	196,925.00	178,925	160,925	160,925	160,925	
1-5110-00-0390-0-00-0	BOND REGISTRATION	431	374.30	340	325	325	325	
GRAND TOTAL 5100 SERIES		447,356	447,299.30	429,265	411,250	411,250	411,250	
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5200 FOOD SERVICE								
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1-5240-00-0680-0-00-0	TRANSR FOOD SERVICE	27,229	---	25,850	25,850	25,850	25,850	
GRAND TOTAL 5200 SERIES		27,229	---	25,850	25,850	25,850	25,850	
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GENERAL FUND GRAND TOTAL		5,759,370	5,645,196.56	5,972,966	6,831,730	6,537,922	6,531,483	6,439
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		BUDGETED 1991-92	EXPENDED 1991-92	BUDGETED 1992-93	SUPT'S 1993-94	SCH. BOARD 1993-94	BUD. COMM 1993-94	NOT RECOMM'D
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2-5220-00-0110-2-00-0	PL94-142	34,000		34,000	34,000	34,000	34,000	
	0880-0-00-0	10,000		8,500	8,500	8,500	8,500	
2-5240-00-0880-0-00-0	FOOD SERVICES FEDERAL							
	FUND TRANSFER	18,000		18,000	18,000	18,000	18,000	
4-5240-00-0880-0-00-0	FOOD SERVICE	84,400		96,000	96,000	96,000	96,000	
GRAND TOTAL 5240 SERIES		146,400		156,500	156,500	156,500	156,500	
TOTAL BUDGET		5,905,770		6,129,466	6,988,230	6,694,422	6,687,983	6,439



**Litchfield School District  
Revenue & Credits**

	Approved 1992-93	School Board 1993-94 Estimate	Budget Comm. 1993-94 Estimate
State Program			
Foundation Aid	\$300,829.00	\$440,364.94	\$440,364.94
School Building Aid	\$79,333.00	\$79,332.52	\$79,332.52
Catastrophic Aid	\$26,240.00	\$31,224.00	\$31,224.00
Federal Program			
Child Nutrition	\$18,000.00	\$18,000.00	\$18,000.00
Handicapped (91-142)	\$34,000.00	\$34,000.00	\$34,000.00
Block Grant	\$8,500.00	\$8,500.00	\$8,500.00
Local Sources			
Investments	\$15,000.00	\$12,000.00	\$12,000.00
Bus Transportation	\$8,700.00	\$10,800.00	\$10,800.00
Food Service	\$96,000.00	\$96,000.00	\$96,000.00
Unreserved Balance	\$129,666.07	\$0.00	\$0.00
Total Revenue	\$716,268.07	\$730,221.46	\$730,221.46
District Assessment	\$5,413,197.93	\$5,964,200.54	\$5,957,761.54
Total Revenues & Assessment	\$6,129,466.00	\$6,694,422.00	\$6,687,983.00











New Hampshire State Library



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